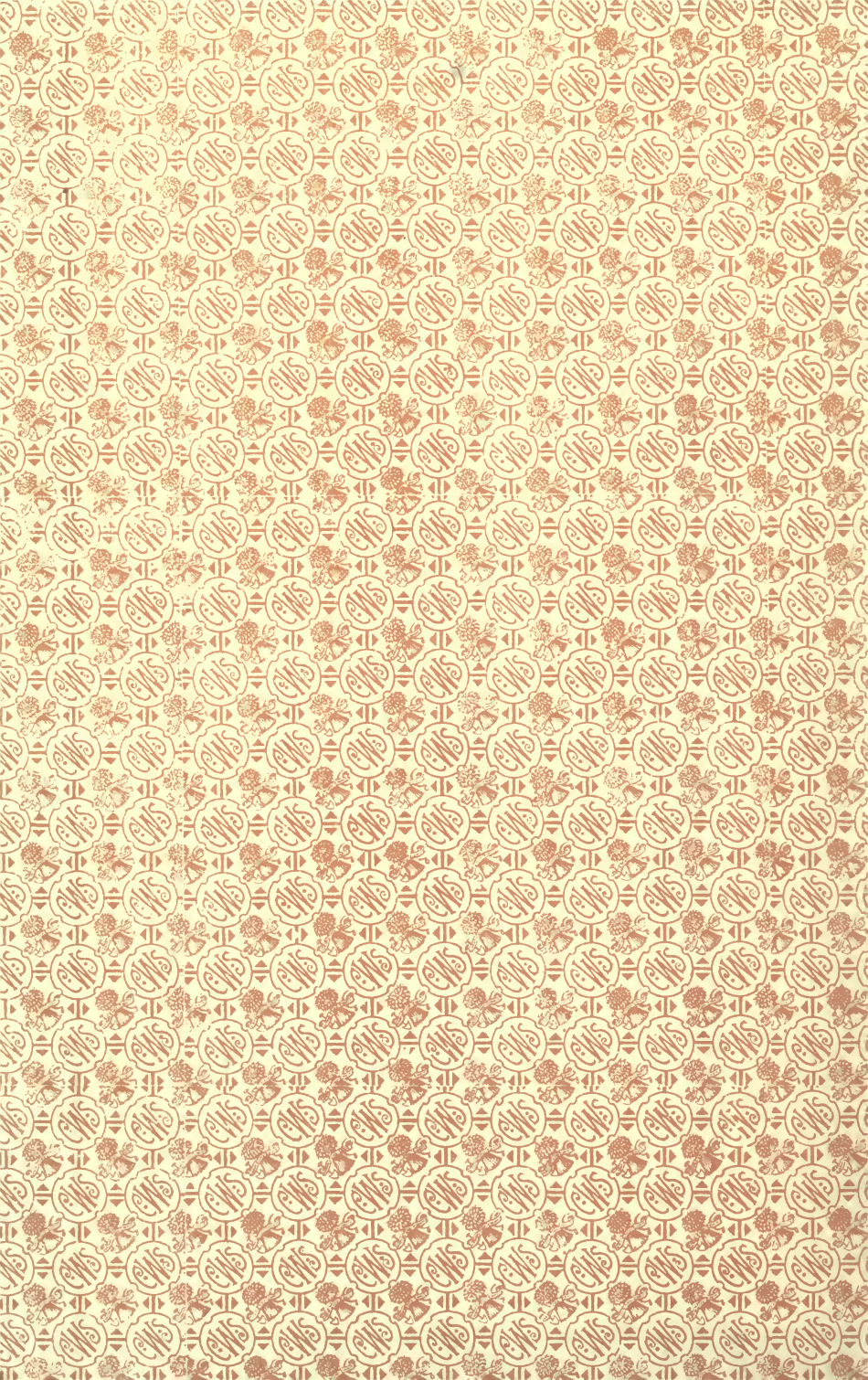
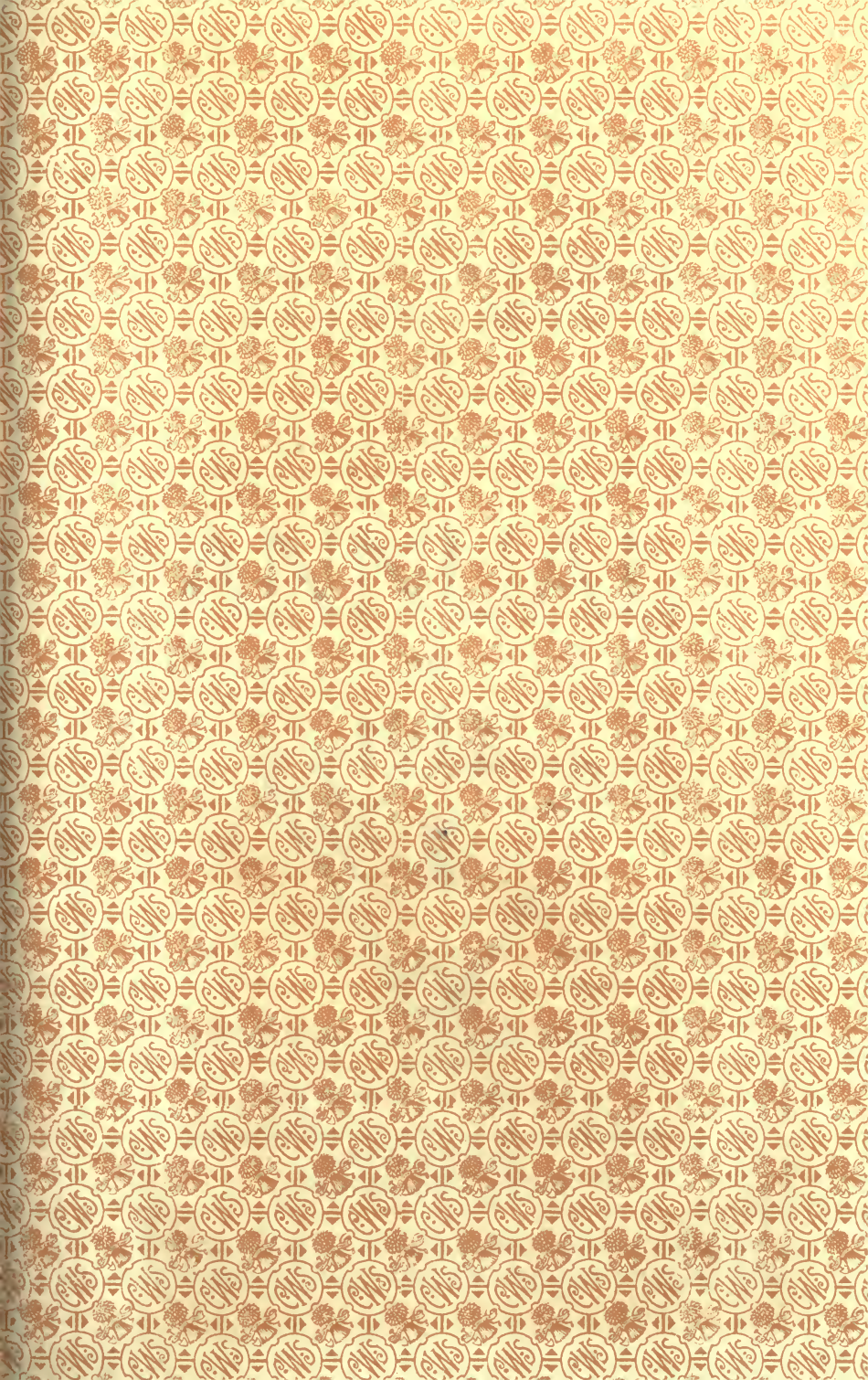


THE CO-OPERATIVE
WHOLESALE SOCIETIES
LIMITED

ANNUAL 1912.









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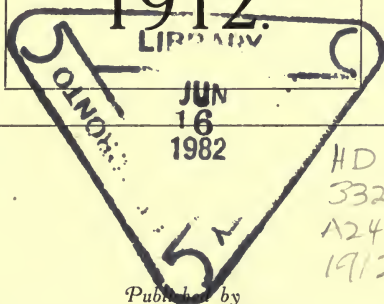
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THE CO-OPERATIVE WHOLESALE SOCIETY
LIMITED,

1, BALLOON STREET, MANCHESTER; AND

THE SCOTTISH CO-OPERATIVE WHOLESALE
SOCIETY LIMITED,

95, MORRISON STREET, GLASGOW.

PREFACE.

THE present volume will be found to follow much the same lines as its predecessors. The statistical portion bears eloquent testimony to the advance of the Co-operative movement viewed from the standpoint of trading. There is, however, considerable room for extension of the business relationships of the Wholesale and Retail Societies, as shown by a comparison of the amount of the respective annual sales.

Our special articles are three in number: two contributed by authors new to the "Annual," the third being from the pen of Mr. Chiozza Money. The first in order of insertion provides an interesting account of "Australia under Labour Government," written by Mr. Maurice Brodzky. The story of the Labour movement, its conception and development, is related in a straightforward, matter-of-fact style. Much information is given that will be new to many of our readers regarding the bitter and prolonged strikes and disputes that made 1890 a memorable year in the history of Australian politics. The author's attitude is fairly indicated by his closing sentences, in which he says: "When we consider the magnitude of Australia's industrial activities, it is marvellous how efficiently the Labour Government is discharging its duties, not only to its own class but to the people of a continent. . . . Synchronous with the ascendancy of the Labour Party, whose success is the result of moral causation, loyal Australia is undoubtedly also the most prosperous over-seas dominion under the British flag."

In writing of Ceylon and its people, Mr. Cave is dealing with a subject of which he has direct and intimate knowledge. As he remarks in his opening paragraph, "Whether regarded from a standpoint archæological, historical, geographical, ethnological, or economic, it possesses attractions that appeal to the imagination of the white races." It is, of course, impossible within the limits

PREFACE.

of a few pages of the "Annual" to more than touch briefly upon the aspects of the country and its inhabitants, but the author succeeds in providing a great deal of really interesting information concerning the history of Ceylon, its beauties, its advantages of soil and climate, and its economic development. The value of the article is considerably enhanced by the fine photographs illustrating the text.

Two sentences from Mr. Money's article on "The Course of British Wages" will serve as indications of the lines followed by the author in dealing with the subject: "Rates of wages are, of course, not the same as actual earnings;" "What a man really earns is not the cash which he gets from his employer, but the commodities which he is enabled to purchase with that cash." In proof of these assertions, Mr. Money marshals, with his usual skill, a multitude of facts and figures, tabulated and explained.

We trust that the special articles and the general contents of the volume will meet with the approval of that section of the public interested in Co-operation and other movements for social reform.

THE COMMITTEE.

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- Forty-eight Years' Progress of Co-operation.
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Limerick Depôt.

Armagh Depôt.

Tralee Egg and Butter Depôt.

" Bacon Factory.

Crumpsall Biscuit, Sweet, &c., Works.

Middleton Junction Preserve, &c., Works.

Middleton Junction Vinegar Brewery and

Pickle and Sauce Factory.

Wisbech Fruit Depôt.

Leicester Wheatsheaf Boot and Shoe Works.

" Duns Lane Boot and Shoe Works.

Enderby Boot and Shoe Works. [Works.

Heckmondwike Boot, Shoe, and Currying

Rushden Boot and Shoe Works.

Irlam Soap, Candle, and Glycerine Works.

Silvertown (London) Soap Works.

Dunston-on-Tyne Soap Works.

Batley Woollen Cloth Factory.

Leeds Clothing Factory.

" Brush and Mat Works.

Luton Cocoa and Chocolate Works.

Dunston-on-Tyne Flour Mill.

Silvertown (London) Flour Mill. [Wharf.

Sun Flour and Provender Mills, Trafford

Star Flour Mill, Oldham.

Avonmouth (Bristol) Flour Mill.

Silvertown (London) Productive Factory.

Broughton (Manchester) Cabinet, Tailoring,

Mantle, Shirt, Underclothing, &c.,

Factories.

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Longsight (Manchester) Printing Works.

Leicester Printing Works.

Hartlepool Lard Refinery.

Littleborough Flannel Factory.

Manchester Tobacco Factory.

Hucknall Huthwaite Hosiery Factory.

Bury Weaving Shed.

Keighley Ironworks.

Dudley Bucket and Fender Works.

Birtley Tinplate Works.

Longton Crockery Depôt.

Pontefract Fellmongering Works.

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Esbjerg (Denmark) Depôt.

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Enniskillen Branch—Central Premises.

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Furniture and Furnishing Showrooms, Chambers Street, Edinburgh.

Productive Works, Shieldhall, Govan.

Printing Department, Shieldhall.

Boot Factory, Shieldhall.

Cabinet Factory, Shieldhall.

Dining-rooms and Ready-made Clothing Factory, Shieldhall.

Chancelot Roller Flour Mills, Edinburgh.

Junction Meal and Flour Mills, Leith.

Regent Roller Flour Mills, Glasgow.

Grain Elevators, Winnipeg, Canada.

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Dress Shirt Factory, Leith.

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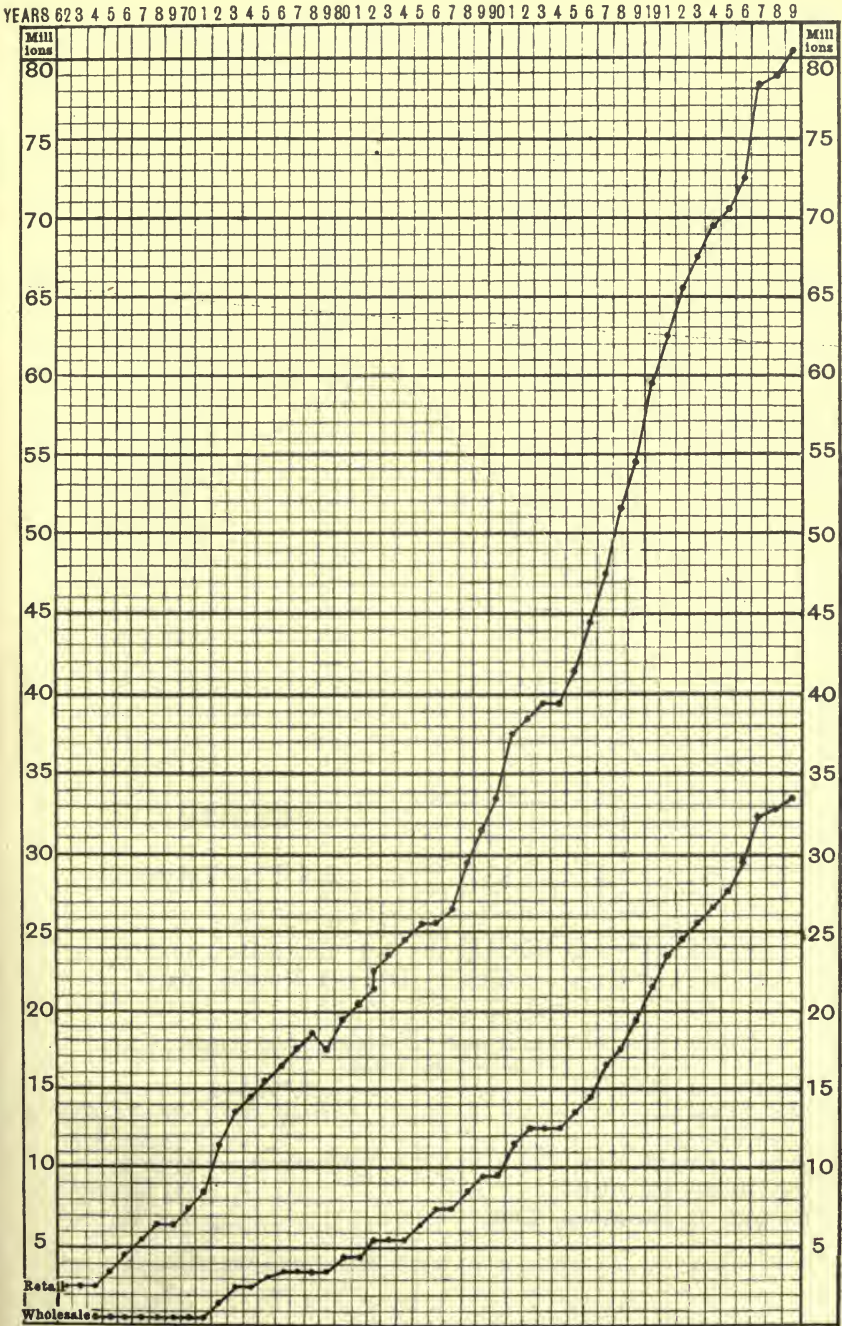
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Comparative Progress of Wholesale and Retail Co-operative Societies in the United Kingdom.



FORTY-EIGHT YEARS' PROGRESS OF CO-OPERATIVE SOCIETIES IN THE UNITED KINGDOM.

YEARS.	SALES. £	YEARS.	SALES. £
1862	2,333,523	1886	32,730,745
1863	2,673,778	1887	34,483,771
1864	2,836,606	1888	37,793,903
1865	3,373,847	1889	40,674,673
1866	4,462,676	1890	43,731,669
1867	6,001,153	1891	49,024,171
1868	7,122,360	1892	51,060,854
1869	7,353,363	1893	51,803,836
1870	8,201,685	1894	52,110,800
1871	9,463,771	1895	55,100,249
1872	13,012,120	1896	59,951,635
1873	15,639,714	1897	64,956,049
1874	16,374,053	1898	68,523,969
1875	18,499,901	1899	73,533,686
1876	19,921,054	1900	81,020,428
1877	21,390,447	1901	85,872,706
1878	21,402,219	1902	89,772,923
1879	20,382,772	1903	93,384,799
1880	23,248,314	1904	96,263,328
1881	24,945,063	1905	98,002,565
1882	27,541,212	1906	102,408,120
1883	29,336,028	1907	111,239,503
1884	30,424,101	1908	113,090,337
1885	31,305,910	1909	115,159,630

TOTAL SALES IN THE FORTY-EIGHT
YEARS, 1862 TO 1909.....}

£2,068,940,019

TOTAL PROFITS IN THE FORTY-EIGHT
YEARS, 1862 TO 1909.....}

£197,776,699

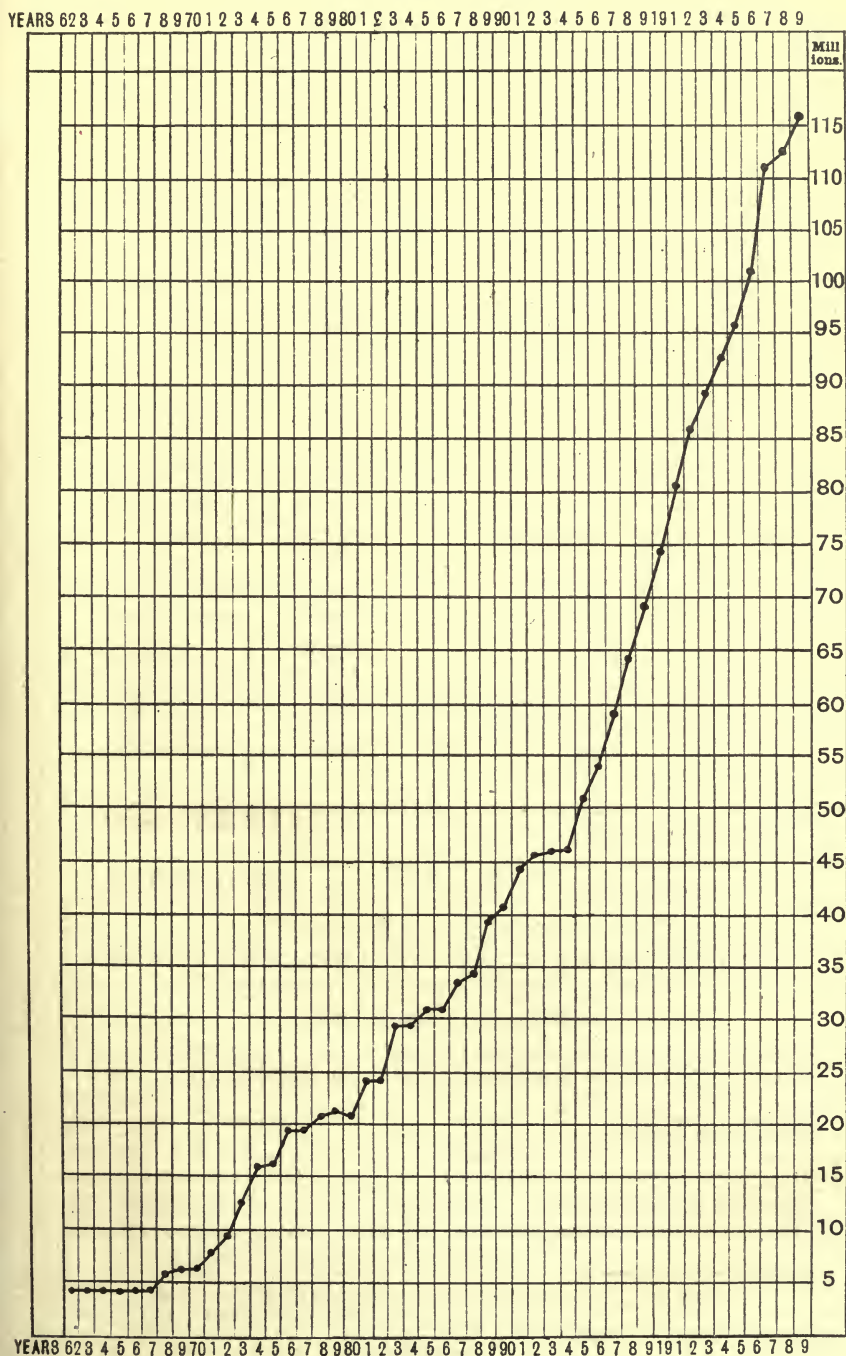
STATISTICAL POSITION OF CO-OPERATIVE SOCIETIES IN THE UNITED KINGDOM,

DECEMBER 31st, 1909.

*Compiled from the Returns made by Societies to the Registrar and
Co-operative Union.*

Number of Members	... ..	2,794,943	£
Share Capital	... ..	36,077,053	
Loan Capital	... ..	18,539,570	
Sales for 1909...	... ..	115,159,630	
Net Profits for 1909	... ..	11,233,451	
Devoted to Education, 1909	... ..	89,115	

Forty-eight Years' Progress of Co-operative Societies in the United Kingdom.



FORTY-SEVEN YEARS' PROGRESS OF THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

YEARS.	SALES. £	YEARS.	SALES. £
1864 ^(30 Weeks)	51,857	1888	6,200,074
1865	120,754	1889 ^(58 Weeks)	7,028,944
1866	175,489	1890	7,429,073
1867 ^(66 Weeks)	331,744	1891	8,766,430
1868	412,240	1892	9,300,904
1869	507,217	1893	9,526,167
1870 ^(68 Weeks)	677,734	1894	9,443,938
1871	758,764	1895 ^(68 Weeks)	10,141,917
1872	1,153,132	1896	11,115,056
1873	1,636,950	1897	11,920,143
1874	1,964,829	1898	12,574,748
1875	2,247,395	1899	14,212,375
1876 ^(68 Weeks)	2,697,366	1900	16,043,889
1877	2,827,052	1901 ^(68 Weeks)	17,642,082
1878	2,705,625	1902	18,397,559
1879 ^(60 Weeks)	2,645,331	1903	19,333,142
1880	3,339,681	1904	19,809,196
1881	3,574,095	1905	20,785,469
1882	4,038,238	1906	22,510,035
1883	4,546,889	1907 ^(68 Weeks)	24,786,568
1884 ^(68 Weeks)	4,675,371	1908	24,902,842
1885	4,793,151	1909	25,675,938
1886	5,223,179	1910	26,567,833
1887	5,713,235		

TOTAL SALES IN THE FORTY-SEVEN } **£410,931,640**
YEARS, 1864 TO 1910

TOTAL PROFITS IN THE FORTY-SEVEN } **£6,626,163**
YEARS, 1864 TO 1910

STATISTICAL POSITION OF THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED,

DECEMBER 24TH, 1910.

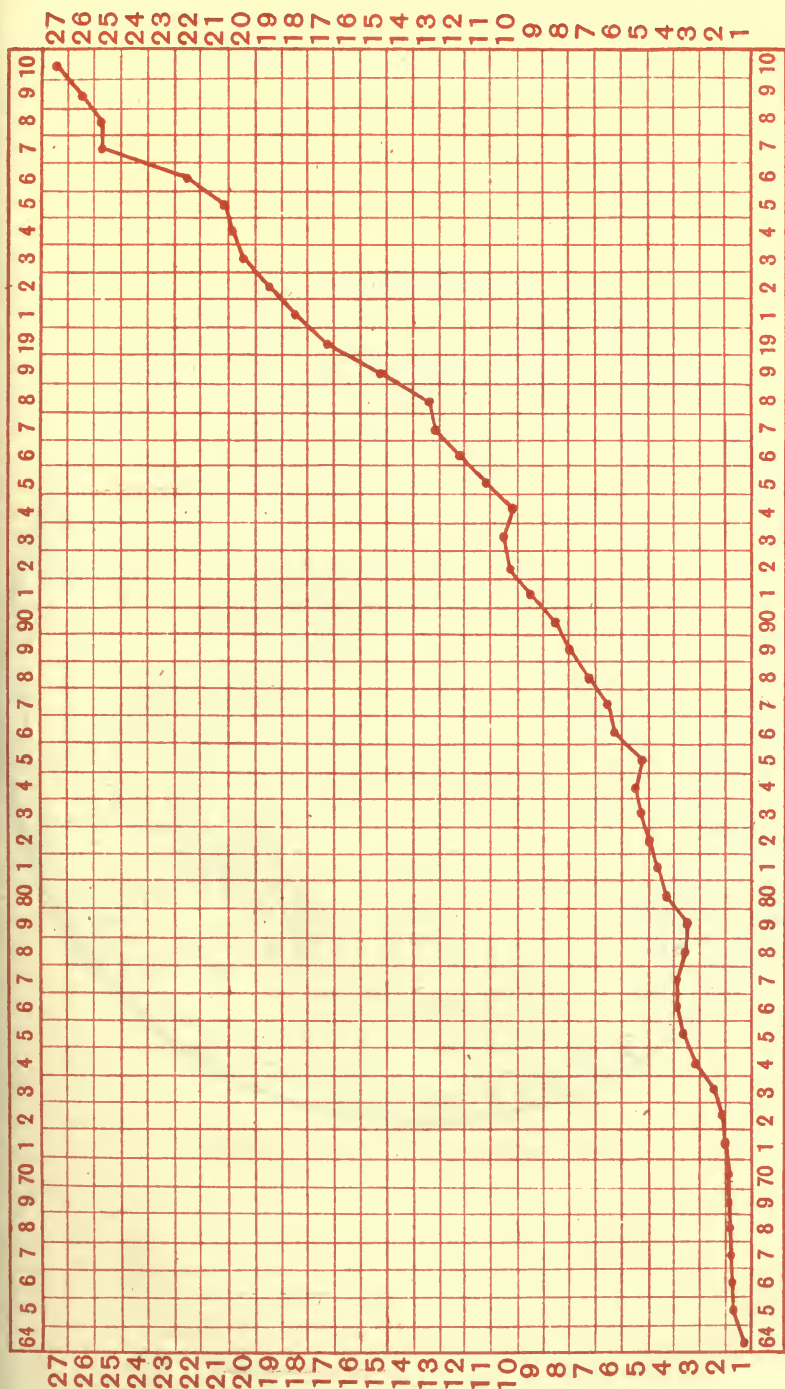
Number of Societies holding Shares... ..	1,160	
Number of Members belonging to Shareholders, 1,991,576		£
Share Capital (Paid up)		1,740,619
Loans and Deposits		3,481,922
Reserve Fund—Trade and Bank		538,984
Insurance Fund... ..		794,299
Sales for the Year 1910		26,567,833
Net Profits for Year 1910		462,469

Years

Years

MILLIONS

MILLIONS



Forty-seven Years' Progress of the Co-operative Wholesale Society Limited, from 1864 to 1910.

Map of the World, showing



• JOINT WITH SCOTTISH WHOLESALE SOCIETY

Foreign and Colonial Depots.



• JOINT WITH SCOTTISH WHOLESALE SOCIETY
• CO-OPERATIVE WHOLESALE SOCIETY

10	9	8	7	6	5	4	3	2	1	0	1
----	---	---	---	---	---	---	---	---	---	---	---



BUSINESS PREMISES,
&c.,

OWNED BY

THE CO-OPERATIVE WHOLESALE
SOCIETY LIMITED.

Central Premises.



Original Balloon Street Premises.

IN 1869 the Co-operative Wholesale Society built the premises shown in the illustration heading this page, in which to carry on its fast-growing business. For six years after 1863, when the Society's career began, its work was performed in rented buildings, but when the trade reached nearly £300,000 per annum the Committee felt emboldened to the extent of building the Balloon Street property. At that time the only other C.W.S. buildings existing were small depôts for the purchasing of butter at Tipperary and Kilmallock, in Ireland.

In forty-nine years the business has made rapid strides; almost every year has seen extensions, developments, or new enterprises launched, and now all the premises portrayed on the following pages are the property of the C.W.S.

In the second illustration Balloon Street runs up between the two main blocks, and the original building is that at the top of the street on the right-hand side surmounted by a glass dome. Up to the year 1885 this warehouse towered above an environment of



Manchester: Bird's-eye View of Central Premises.



Manchester: Mitchell Memorial Hall, Boardroom, Offices, &c., Corporation Street.

CENTRAL PREMISES—*continued.*

slum property. At the rear was "Clock Alley," a court lined with old cottages, and leading to Corporation Street; little public-houses and coal yards, a cotton-waste warehouse and miscellaneous small buildings were adjacent. All these have been supplanted by the buildings of the C.W.S. In the right-hand block the Bank occupies a considerable portion of the ground floor; above this the grocery saleroom and buyers' offices are situated, and the remainder of the premises house part of the Furnishing and the Stationery Departments. The furnishing showrooms exhibit samples of practically every article that can be included under that denomination, from suites for the drawing-room to flat-irons, literally too numerous to mention. Societies in the vicinity of Manchester are able to send prospective customers to inspect the stocks, thus enabling the members of a small village Store to gain the same advantages as are enjoyed by city folk. Carpets, rugs, plate, and jewellery are all to be found here. The Stationery Department supplies Societies with wrapping paper, twine, and paper bags, besides all kinds of fancy stationery. Recreation is also dealt in, for this department will provide concerts, or organise excursions for holiday makers.

The buildings on the left of Balloon Street are shown on a larger scale in the illustration opposite. Here, again, several mean and insanitary courts and alleys have been demolished to give place to a fine pile facing Corporation Street. At the top is the Mitchell Memorial Hall, named after Mr. J. T. W. Mitchell, who died in 1895, having been Chairman of the C.W.S. for twenty-one years. The Hall is 107ft. long, 67ft. wide, and 33ft. in height; it will seat 1,200 persons. The first Quarterly Meeting held here was in September, 1907. The floors below the Hall are occupied by the Board and Committee Rooms, the Secretary's and General Offices, and the basement provides a commodious Dining-hall, rendered bright and attractive by dint of many mirrors and white enamel paint.

The Architects' Department is located in this building. A large and efficient staff is constantly occupied with work for the C.W.S. and retail Societies.

Nearly 2,500 employ  s are engaged in earning their daily bread at the Central premises.

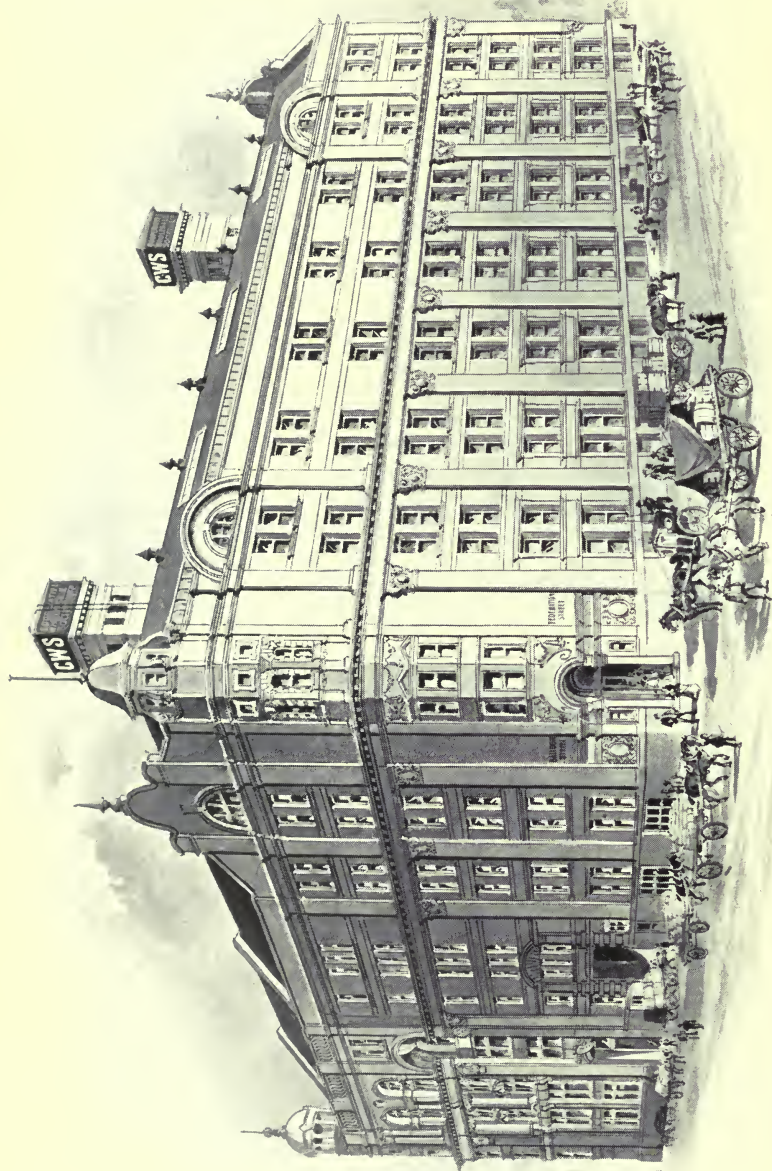
Balloon Street and Garden Street.

ON either side of this building will be noticed the words "Co-operative Wholesale Society;" these mark the limits of the warehouse acquired in 1869. The Grocery Department is in possession of the major portion of this block. Here are held stocks of all goods coming under the head of grocery, in variety too great to enumerate. An extensive trade is done in packed goods, and a small regiment of damsels is kept busily occupied in filling packets of convenient size with rice, tapioca, canary seed, linseed, oatmeal, and self-raising flour; 100 tons of this latter commodity is the average weekly output.

On the ground floor at the extreme left the generating plant for the supply of light and power is placed in lofty rooms second to none in space or equipment. Situated on the upper floors and basement of the building fronting Balloon Street is the Boot and Shoe Department. Here one may find 220,000 pairs of footgear for men, women, boys, girls, and infants in immense variety of patterns, drawn from the factories at Leicester, Heckmondwike, Enderby, and Rushden.



Manchester: Balloon Street and Garden Street.



Manchester: Drapery Warehouse, Balloon Street.

Drapery Warehouse, Balloon Street.

THIS warehouse is at the corner of Balloon Street and Federation Street, a thoroughfare created by the C.W.S., and a name conferred upon it that has a deep significance to all Co-operators.

From the topmost floor to the basement it is stocked with a huge variety of goods, including everything that should find a place in a well-equipped Drapery Store.

The vagaries of fashion are kept closely in view by the buyers in the various departments, and hard indeed to satisfy would be the customer whose requirements the C.W.S. failed to meet. This remark applies not only to the bewildering variety of materials drawn from world-wide sources, but also with equal force to the productions made in the C.W.S. Factories. There is also the added satisfaction in this respect that the C.W.S. goods are made under known conditions of healthy surroundings. It may be of interest to state that the trade for the year ended June, 1911, in Drapery, Woollens, and Ready-mades was £1,290,028 in the Manchester district.

Drapery, &c., Departments, Dantzic Street.



Original Dantzic Street Premises.

THE C.W.S. entered into the drapery trade in 1873, and with such success that a warehouse in Dantzic Street was secured in 1875. At this time the business in drapery and woollen cloth amounted to £114,000 annually. Additions were constantly made to adapt the premises to the growing demands until the building reached its present dimensions. It was not long, however, before the cry was again raised for more room, and the fine drapery warehouse in Balloon Street was erected and opened in 1904. Even then the Millinery, Mantle, and Costume Departments had to be left at Dantzic Street.

Two of the floors here are occupied by the Woollens and Ready-mades Department. The ready-mades are all from the C.W.S. Factories at Broughton or Leeds, and the cloth from various sources, amongst others the C.W.S. Batley Mill and the Scottish C.W.S. Ettrick Mills. From this department the male C'o-operator can be completely supplied with all the articles demanded by necessity or custom.



Manchester: Dantzic Street.—Woollens, Ready-mades, Mantles, Millinery, Carpets, &c.



Manchester: Trafford Bacon Factory and Wharf.

Bacon Factory, Trafford Wharf.

BACON rolling and smoking was carried on in the Balloon Street warehouse for many years until the exigencies of space made it necessary to find better accommodation. With this end in view, a plot of land was secured on the banks of the Ship Canal, adjacent to the Sun Mill, and here a factory was built, which has now been in use about six years.

The Trafford Wharf Factory is not a curing house. So far as the C.W.S. is concerned, curing is done at the C.W.S. Factories in Tralee (Ireland) and Herning (Denmark). At Tralee every week about 1,000 pigs are killed and twice as many sides of bacon cured. These are despatched to the C.W.S. at Trafford Wharf, London, Bristol, Cardiff, and Newcastle. To meet the demand for smoked bacon there are eighteen stoves of the latest and best pattern.

There are about 70 employes engaged mainly in the making of rolls, and the weight of bacon and hams dealt with weekly varies from 100 tons to 120 tons.

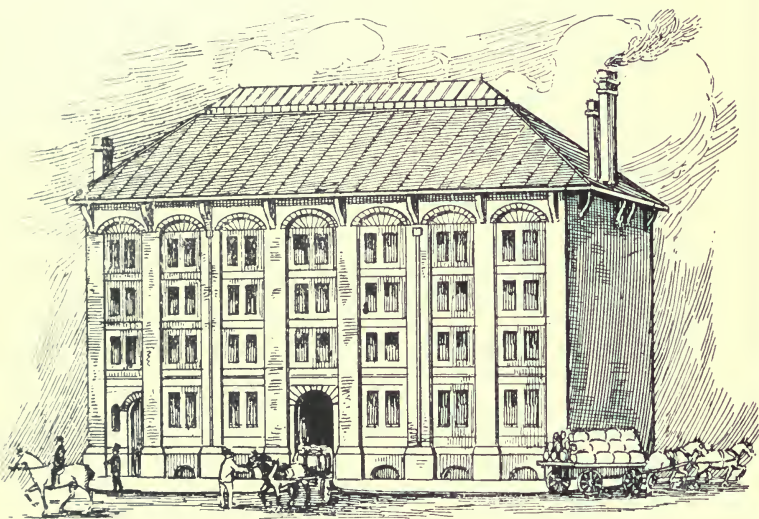
THE TRANSPORT WAREHOUSE AND WHARF

has a frontage to the canal of 460 feet, the buildings occupying 360ft. by 60ft. The premises and site were acquired in July, 1903, and the warehouse is now well equipped for receiving, storing, and despatching the various commodities. Five electric cranes lift the goods from the hold of ship or barge to the warehouse, and deposit them in railway wagons on the quayside or transfer them to luries. The permanent staff of 23 is augmented by casual labour at busy times, as in the dried fruit season, until as many as 200 workers may be employed, and these deal with an average of 15,000 tons of merchandise yearly. The C.W.S. is, we believe, the only firm which possesses its own accommodation at the Manchester docks.

THE ENGINEERING WORKS

is the latest addition to the Trafford Park group. It was originally a repair shop, but now deals mostly with new work, and modern tools have been installed for undertaking general engineering, electrical work, and millwrighting in all its branches. The Engineers' Department at Balloon Street act as consulting mechanical, electrical, and heating and ventilating engineers for complete installations, reports being made on existing work, and plans and specifications prepared for repairs or new work.

Newcastle Branch.



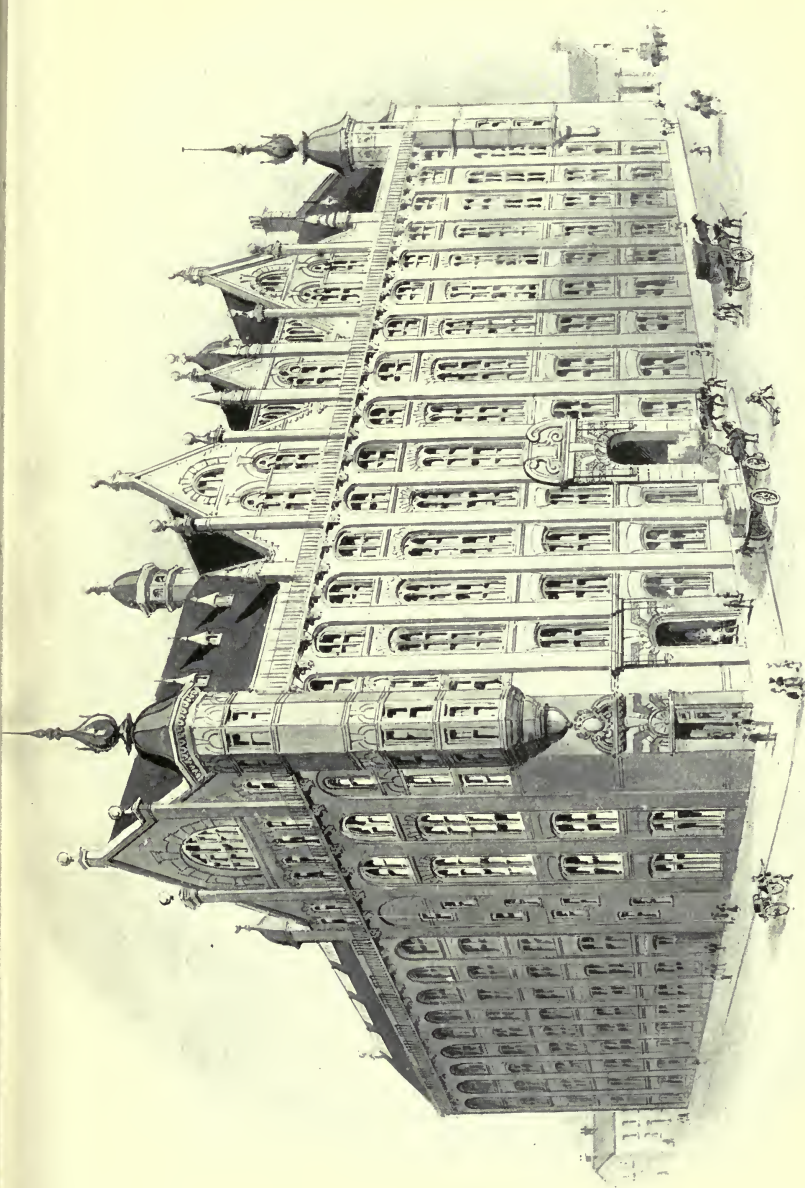
Newcastle Branch, Waterloo Street, in 1876

16

THE Newcastle-upon-Tyne Branch was established in 1871, or exactly eight years after the inception of the C.W.S. at Manchester. Business was commenced in a small four-roomed warehouse, but, with a rapidity characteristic of the institution, the trade outgrew the accommodation, and it was thereupon decided to build the Waterloo Street warehouse, the occupation of which was entered into in 1876. That, too, only sufficed for a time, and eventually it became necessary to erect the larger warehouses in West Blandford Street.

WEST BLANDFORD STREET.

The West Blandford Street buildings are devoted to the Grocery, Provision, Boot and Shoe, Woollens and Ready-mades, Manchester and Greys, Dress, and Paper and Stationery Departments, as well as the General Offices, Boardrooms, Meeting



Newcastle: West Blandford Street.



Newcastle: Waterloo Street and Thornton Street.

Newcastle Branch—*continued.*

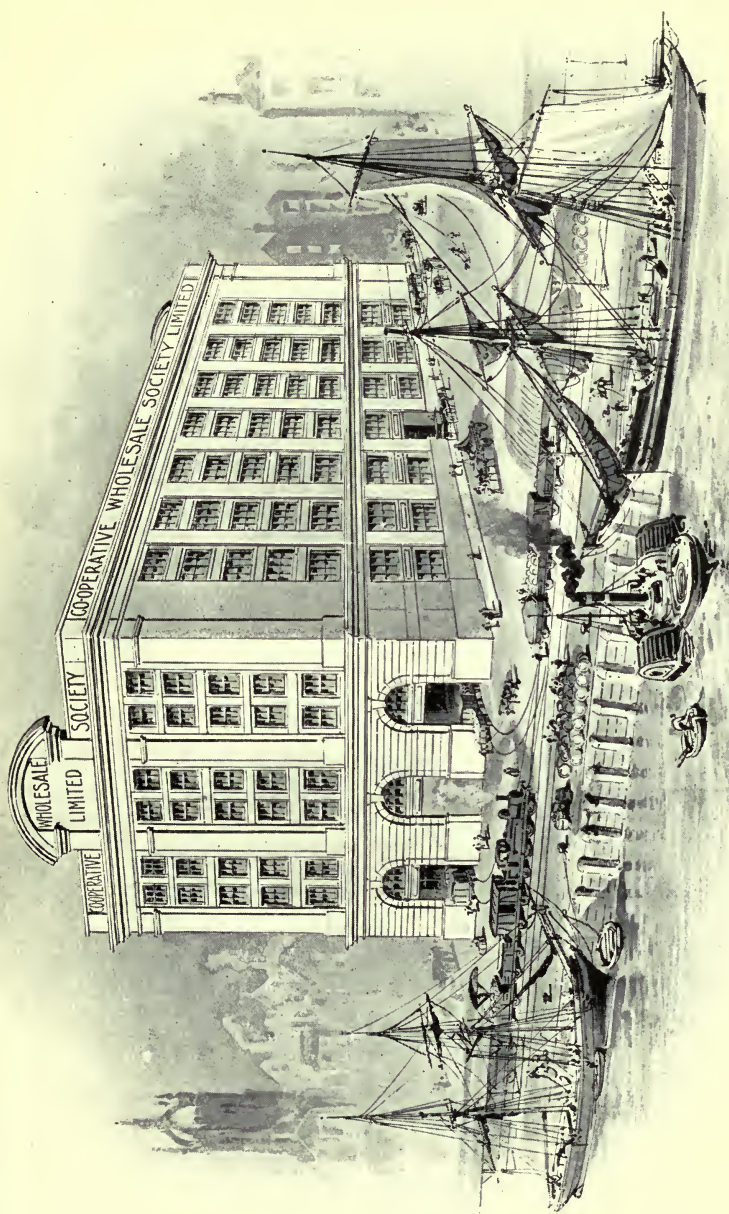
Hall, and Dining-room. In the centre of the main buildings is a spacious covered-in yard, where the receiving and despatching of all goods is conducted. Further up the street will be found the Motor Garage and Stables, and also a building where the Saddlery and Leather Bag-making Departments are located.

WATERLOO AND THORNTON STREETS.

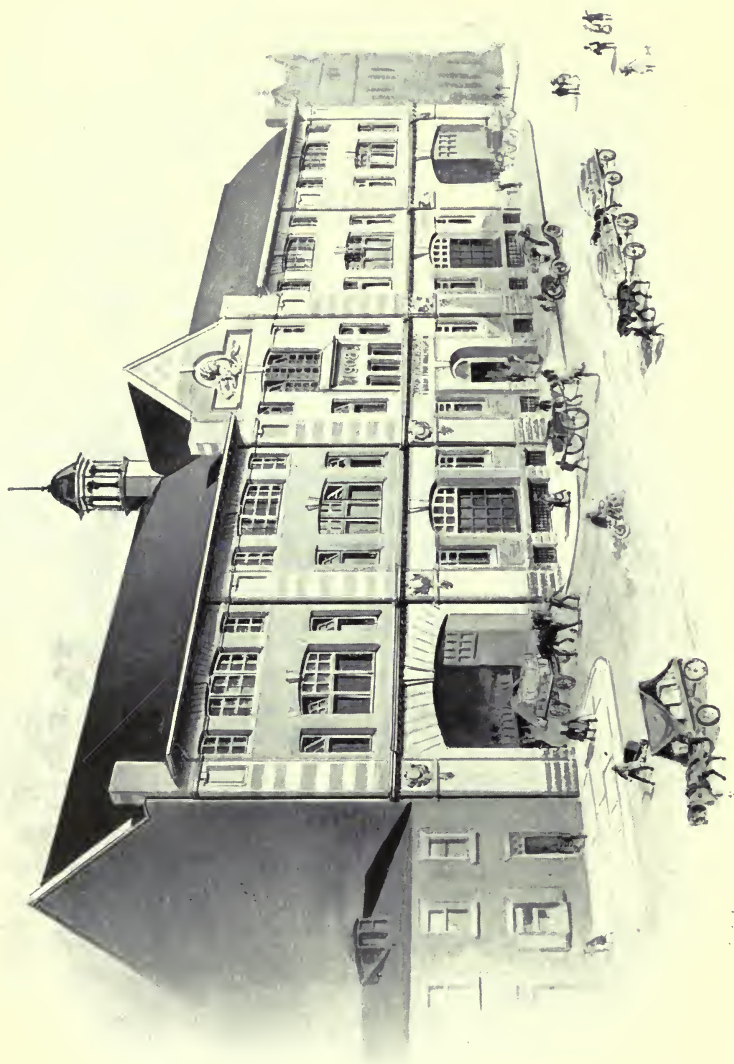
As the name in the illustration implies, the building on the left, which stands in Thornton Street, is occupied by the Furnishing and Carpets Department, whilst the other—the Waterloo Street buildings—accommodates the Millinery and Fancy and Jewellery and Fancy Departments.

Newcastle-upon-Tyne Quayside Warehouse.

THE erection of this building was commenced in 1900 and completed in 1902. It originally consisted of eight floors, but in 1909 an extension became necessary, and the roof, which had hitherto been flat, was covered in. The building is 90ft. wide by 120ft. long, and the height from floor to ceiling on each floor is a little over 11ft. It is capable of warehousing between 7,000 and 8,000 tons. Being conveniently situated to the river and in close proximity to that part of the quay where the London, Continental, and other regular lines of steamers discharge their cargoes, it has proved to be a great boon to the departments it serves. One of the floors is used as a bonded store for the warehousing of dutiable goods, and it is, of course, only open during regulation hours. There are loading and discharging platforms fronting the quayside, and also at the back, which opens out into Sandgate. All goods on account of the Grocery, Butter, and No. 1 Grain Department are dealt with by the staff there, and machinery has been installed for cleaning fruit, grain, &c.



Newcastle: Quayside.



Newcastle : Stowell Street.

Green Fruit and Potato Department, Stowell Street.

THESE premises are situated in close proximity to the Newcastle fruit and vegetable markets. The building was completed in the year 1909, and comprises basement, ground, No. 1, and No. 2 floors. In the basement is the banana-room, specially constructed for the ripening of Canary and Jamaica bananas. On the ground floor the work of receiving and despatching is transacted, and special facilities are provided in the way of two large dockways, enabling four vehicles to be attended to at the same time. On the first floor are situated the manager's, assistants', and general offices, whilst a portion of the flat is also utilised as the saleroom. The second floor is principally used for storing goods of a keeping quality, such as nuts, figs, &c.

Pelaw : Bird's-eye View.

THE policy of the C.W.S.—and, indeed, of the Co-operative movement throughout—is to produce for the consumer the necessities of life at the least possible cost consistent with the best possible conditions for the workers.

It is a noticeable fact that the productive works of the Wholesale were nearly all centred in and around Manchester, until, in pursuit of the policy above referred to, it was found that the goods there produced could not be supplied to the consumers in the Newcastle district at the least possible cost, consequent upon the enormous carriage they had to bear. As a remedy the Newcastle Branch Committee considered that their duty lay in the direction of establishing productive works in their own district, so they at once set about to find a suitable place wherein to commence operations. In their endeavours to do this they had in view the heavy rates, taxes, &c., the factories would be called upon to pay if they were established in Newcastle, and it was for this reason partly that Pelaw was chosen as the venue of productive effort by the Newcastle Branch. Another reason which animated them in their selection of Pelaw as the ground on which their victories should be won was that the land could be procured at a very small cost; and, again, the sites available were adjacent to the railway, thus saving the heavy charges for cartage to and from the station.

Illustrations of the separate works will be found following, with one exception. This is the electric generating station. The grouping together of a number of factories affords a splendid opportunity of effecting a very great economy in power supply, and this has been taken full advantage of at Pelaw. The whole of the power, light, and steam for heating and boiling purposes is supplied from a central generating station to the four factories.

In addition there is an Engineering Works for the purpose of attending to repairs of present machinery and the erection of new—to cater for the wants of Societies in connection with electric and other plant.

There is also a commodious dining-room, which is found to be a great convenience, as the greater number of the employés come from considerable distances.



Newcastle : Bird's-eye View of Pelaw Works.



Newcastle: Pelaw Drug and Drysaltery Works.

Drug and Drysaltery Works, Pelaw.

WITH a view to supplying Societies with drug and drysaltery articles of the best quality, and to place in the hands of Co-operators goods of a chemical nature which should be absolutely pure, the Directors decided in 1896 to commence this branch of business. From the beginning the growth of the department has been exceptionally rapid. Work was commenced in 1896 with five packing girls and two men for manufacturing, but soon this staff had to be largely increased. The one room in West Blandford Street premises allotted to the new venture was soon insufficient until the space necessary for the department was increased five-fold.

The development of the department was too great for the allocation of the additional space necessary to it, so the Directors had to look out for a more suitable place where the department could make further progress, and Pelaw was the place chosen, giving birth to Pelaw specialities, notably Pelaw Polish, &c.

Handsome buildings covering exactly one acre were soon erected, specially designed and fitted for the economical working of a department of this character. When it is mentioned that no less than 200 to 300 different articles are manufactured and packed it will be seen that great attention was requisite to obtain the best facilities for economical working, with the result that the works are the best equipped for their purpose in the country.

A visitor cannot leave these works without being impressed with the well-lighted and general airy appearance of this building—two important considerations to the employés. Cleanliness of the workpeople in their pink print costumes and caps to match, which are provided by the Society, adds to the picturesque scene, and the great facilities for coping with a big volume of trade are evident everywhere.

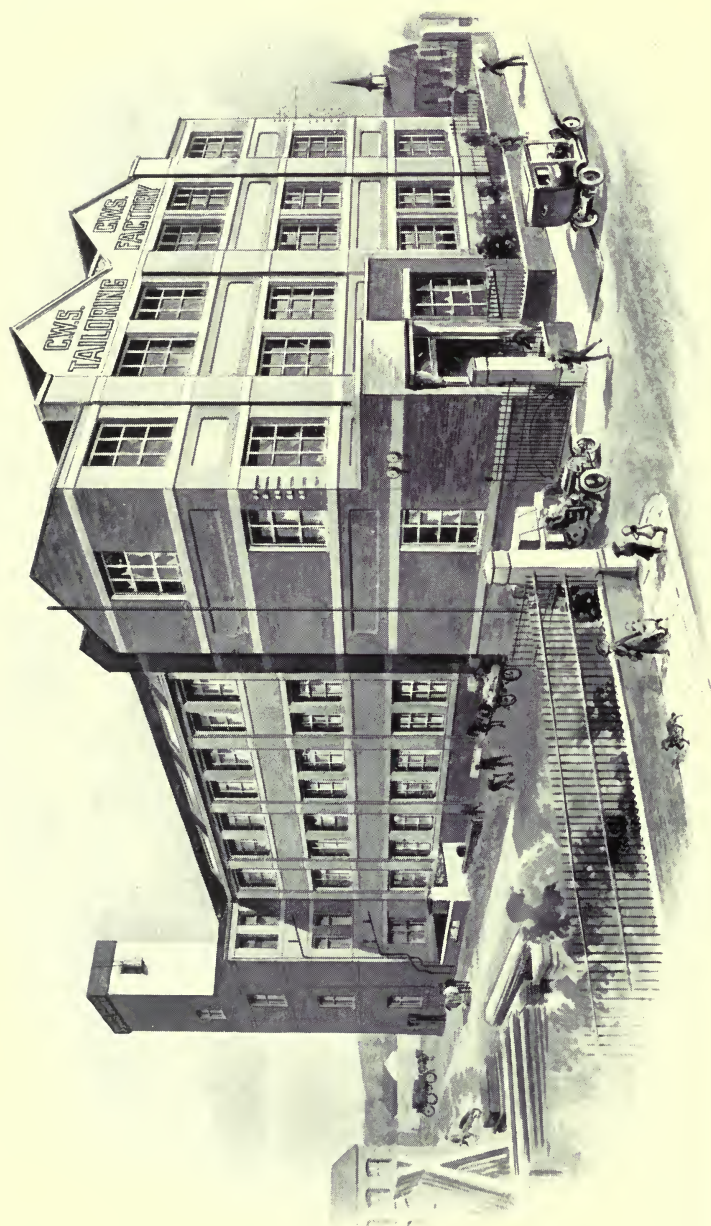
Cabinet Factory, Pelaw.

THE arrangement of these buildings has been made with the greatest care and forethought. Economy in transit, unloading, and storage are followed by a carefully-planned system of putting the work through inside the factory; from the rough log to the finished article no point is missed. At the back of the factory one looks down from the level of the yard on to the railway siding, into which the wagons of timber are shunted. A travelling electric crane here renders great service by directly transporting the logs from the railway to the timber store and saw shed.

Every possible precaution is taken to ensure the proper drying of the wood, and the heat from the boilers of the power-house is utilised for this purpose. The factory is replete with the most recent inventions in the way of machinery, and in addition is fitted with a system of exhaust pipes which suck the dust and shavings from the machines and deposit it in the boiler-house. There are no productions of the C.W.S. more worthy the support of the Societies, as an inspection of the showrooms at Newcastle would prove.



Newcastle : Pelaw Cabinet Works.



Newcastle : Pelaw Clothing Factory.

Clothing Factory, Pelaw.

THE building bearing the name of "Tailoring Factory" contains four departments; on the ground floor the kersey department, wherein is manufactured miners' and artisans' clothing; the tailoring department, for the production of bespoke clothing; the top floor is devoted to the manufacture of men's woollen shirts and ladies' underclothing; the first floor is the cutting-room for tailoring, shirts, and underclothing, and stockroom for the above departments.

All machines are of the high-speed type and electrically driven, like all the machinery at Pelaw. The girls use patent adjustable seats, which add much to their comfort; the workrooms are light and airy, and labour is lightened by the use of machinery in every direction. Wages are fixed by piece work, and also hour work, the rates being above the average in the district.

Shirtmaking was started at Pelaw, nine years ago, in a small way, but now 242 machines are employed in the four departments.

Printing Works, Pelaw.

THIS department commenced at West Blandford Street in the spring of 1898, in connection with the paper department which had been started previously, and in July, 1902, a removal took place to the new works at Pelaw, where the paper and printing departments were carried on jointly up to June, 1908, when, consequent on the necessity for a greater development of the two branches of business, it was deemed advisable to separate the two departments, and leave the printing and allied trades the full use of the Pelaw Works.

As in most of the C.W.S. factories, white glazed bricks are used to line the walls inside. The lighting of the rooms is thus very much improved, while cleaning is a matter of the greatest ease. Not merely is dirt less liable to lodge on the porcelain surface, but it shows itself to the eye at once when there. The rooms are all heated and ventilated by the Sirocco system. Large air ducts lead from the heating apparatus, which is in a small separate building, to each room. A powerful fan drives the warm air through these pipes into each room. The air supplied has the normal amount of moisture in it, and is much more healthy to breathe and work in than the dry heat of a room warmed by radiation from hot pipes or metal surfaces.

The equipment of the works is of the most modern character, a large addition having been made to the plant during the past two years. The works, which are lighted and machinery driven by electricity, cater for the full requirements of the C.W.S. works and departments, as well as Societies in the North, for every description of printing, bookbinding, cardboard box-making, &c.



Newcastle: Pelaw Printing Works.



London: Leman Street.

London : Leman Street.

THIS fine block of buildings is the headquarters of the London Branch. The older part of the building, with the clock tower, was erected in 1887, and the new wing for the accommodation of the drapery department was opened for business in 1910. The general office, boardroom, conference-hall, dining-rooms, and kitchen are all in the older building, where also the grocery saleroom and buyers' offices are situated. The basement serves the purpose of a storeroom for provisions—cheese, butter, eggs, lard, &c.—while the upper floors are devoted to the grocery and boot and shoe departments, access being given both to the new wing and to a still older building not shown in the illustration, where the furnishing, ironmongery, carpets, and stationery departments are situated.

The new wing is devoted to the heavy and fancy drapery, millinery, and ready-mades departments, the basement being used for a joint packing-room. At the top of the building is a telephonic exchange, which connects all the departments in London, Northampton, Bristol, Cardiff, Manchester, Newcastle, and the productive works in various parts of the country.

The building, which is 333 feet in length, is of fireproof construction, the floors being built of steel and concrete, an automatic fire-extinguishing apparatus being installed throughout. Besides three stone staircases for business purposes, iron stairways provide extra exit in case of fire. There are two electric passenger lifts, besides numerous lifts for the conveyance of goods. Electric light is provided throughout, and the building is warmed by low-pressure hot-water pipes. An efficiently-drilled fire brigade composed of members of the staff afford additional security against fire.

London : Bacon Stoves, &c.

CONSIGNMENTS of green bacon are here received from various pig slaughtering centres. The English, Irish, and Danish meat arrives packed in bales, the Canadian in boxes, the C.W.S. supplies to Societies being sent out in crates. A large proportion of the meat comes from the C.W.S. bacon factory in Herning, Denmark; while supplies are also received from the C.W.S. bacon factory at Tralee, Ireland. The green bacon is put into the stoves, of which there are nine, with a capacity of 2,034 sides. The smoking process takes three days, so that there is a nominal capacity of over 4,000 sides per week.

Above the bacon stoves is a storeroom for C.W.S. brushes from the Leeds factory; and in connection with the London Branch Furnishing Department are workrooms for French polishing, upholstering, and the manufacture of bedding. The leather and grindery department occupies a portion of the building. Here are kept large stocks of butts and bends of leather in the various tannages suitable for repairing, besides numerous requisites for the boot trade, such as nails, rivets, rubber heels, laces, socks, and leggings.



London: Bacon Stoves, &c.



London: Clothing Factory.

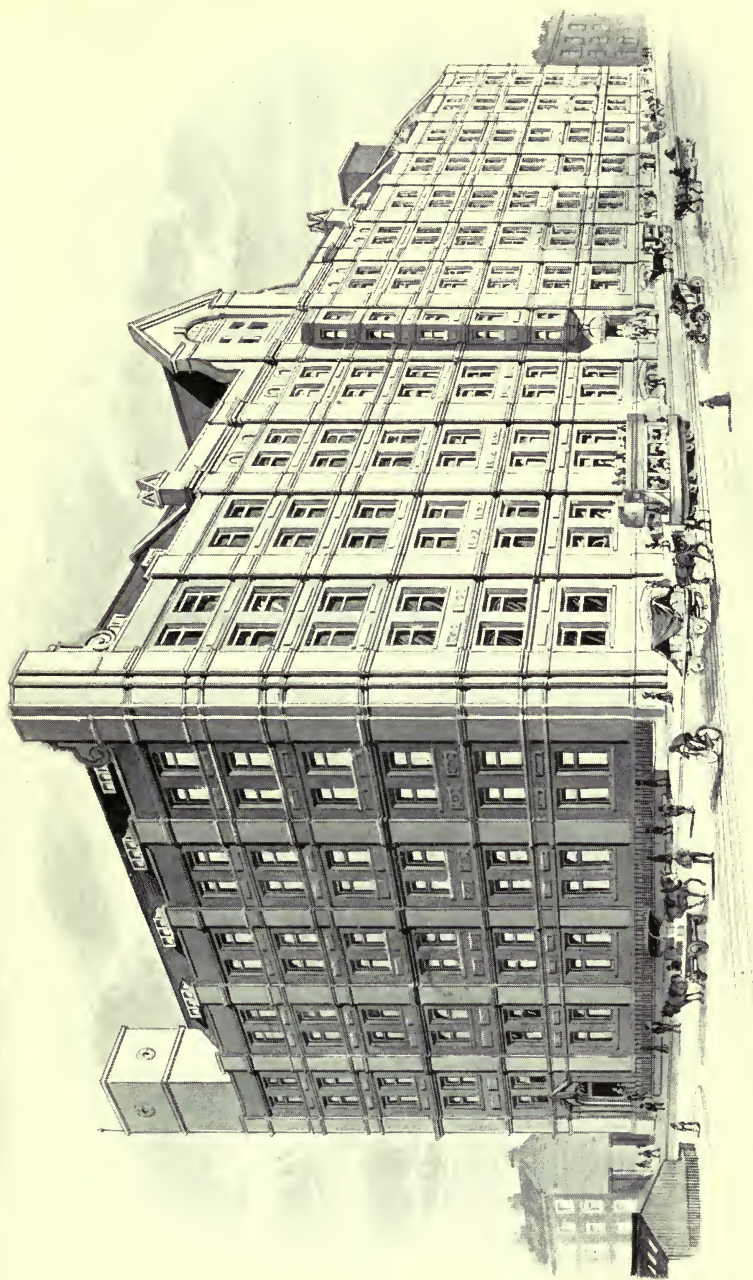
London : Clothing Factory.

THE clothing factory, situated in Grove Street, London, E., is five minutes' walk from the central premises of the London Branch, and caters for the bespoke and ready-made clothing trade of the Societies in the London district, including the West of England and South Wales. It gives employment to fourteen expert cutters, whose labours are assisted by a power-driven band-knife. There are also fifty power-driven sewing and buttonhole machines. The pressing is done by men, using self-heating gas-irons. The cutting-room occupies the ground floor, and the trousers and vests are machined on the floor above. On the second floor is the sorting and examining room, while the machines in the room above are devoted to coat making. The factory employs a staff of 132 hands. Two stone staircases, one at each end of the building, give adequate means of exit in case of fire; the air space is ample, and the sanitary arrangements all that can be desired. The wages paid are the best London rates, and a general air of contentment pervades the factory, while the workers, the pick of their class, all look the picture of health.

The smaller building, conveniently situated next to the tailoring factory, is used as a woollen cloth warehouse, where the productions of Batley Mill are to be found.

London : Tea Department.

THE Tea, Coffee, and Cocoa Departments are worked as a joint business by the English and Scottish Wholesale Societies. The premises are immediately opposite those of the C.W.S. in Leman Street, and are also conveniently near the bonded warehouses. It was in 1882 that the two great federations decided to join in the supplying of tea. The first warehouse was a small one, close to Leman Street—how small may be guessed from the fact that it employed only four warehousemen and half a dozen boys. By the end of 1885, however, the business was so important that when a disastrous fire occurred on December 30th it was sufficient to cause a loss of £35,000. No further calamity marred the steady growth of the business in the succeeding years. In 1897 the present large premises in Leman Street were opened, but within a short time it was found that much more space would be required, and extensions have recently been completed that will afford much greater facilities for the business. The factory is splendidly equipped with numerous labour-saving appliances, and the most up-to-date weighing and packing machinery is installed, which arouses wonder and admiration from every one who is privileged to see it. The latest figures published at the time of writing give the total annual sales of tea to be 22,000,000lbs.



London: Tea Department.



Bird's-eye View of Silvertown Factories.

Silvertown Mill and Factories.

THIS bird's-eye view is inserted for the purpose of showing the relative positions of the Flour Mill, Productive, and Soap Works. Other plates, which will be found in their places, give the separate buildings with a brief account of the particular work carried on.

Bristol Depot.

THE architectural style of this building is a free treatment of English Renaissance. Due attention has been given to the provision of light and air at every portion of the premises, including the basement. It is situated in the most central part of the city, the Floating Harbour forming the boundary on one side, thus bringing water communication direct to the building. An area of about 2,231 square yards is occupied, consisting of basement and six floors.

The total height of the building from the street to the ridge of the roof is 86 feet; to clock tower top, 130 feet. The present floor space is about 100,000 square feet, ultimately to be increased to 150,000 square feet.

The foundations and basement for extension portion are completed, and ready for the superstructure.

The building has a commanding entrance from the Quay, surmounted by sculptural figures, illustrating two of the local industries—mining and agriculture—and is fitted with electrically-driven passenger lift running through the well-hole, which gives rapid means of access to every floor. Similar hoists communicate direct with all the departments, *i.e.*, grocery, drapery, boots, furnishing, ready-mades and woollen cloth, and grocery sundry packing.

The internal structure is fire resisting, the columns being of iron and the floor of steel girders, filled in with cement concrete and covered with pine flooring.

The power and light is electrical. Heat is by low-pressure hot water apparatus, radiators being fixed in the various rooms.

Every precaution has been taken against fire, the building being fitted throughout with an installation of automatic fire sprinklers of the "Grinnell" pattern.

A complete system of telephones is installed for communication between all departments.



Bristol Depot: Broad Quay.



Brislington : Butter Factory.

Brislington Butter Factory.

THIS factory has been erected at Brislington, Somersetshire, with the primary object, not of producing butter itself, but to blend and pack the butter obtained from various sources to meet the requirements of numerous Societies. We distinguish such blending places as "factories" as against "creameries" where the butter is actually produced straight from the cream. It is a distinction worth noting, as the two terms are often confused, but are not in any way synonymous.

Business commenced in June, 1904, when the trade for the half year was £12,000. The sales have steadily increased, and the trade for the half year ended June, 1911, totalled almost £86,000.

The productions of the factory have met with the approval of Societies to such an extent that during the past twelve months the increasing demand has necessitated the duplicating of plant and buildings, which are now nearing completion. With these additions the factory will have far greater facilities to cope with the increasing output.

The motive power is different to that usually employed in butter factories, the various machines being driven by electric motors. The capacity of the factory when completed will be about 60 tons per week.

Supplies of cream can also be obtained, packed in attractive jars, or in bulk.

Cardiff Depot.

THE building, which faces Bute Terrace and Mary Ann Street, was erected by the Building Department, London Branch, from the designs of our architect at Balloon Street. It consists of basement, ground, first, second, third, and fourth floors. The basement floor is 7ft. below pavement level, and up to the ground floor is 12ft. high, the walls being built with ivory-white glazed bricks. The ground floor is about 110ft. by 44ft. and 12ft. high. The walls of this and the other floors are matchboarded all round. On the first floor are the saleroom, general offices, manager's office, and the usual lavatory accommodation. Part of the third floor is used for departmental showrooms, and the fourth floor is occupied by the Drapery Department. The main staircase, which runs from the basement to the top floor, is surmounted by a tower about 14ft. high, and flagstaff. The building is fitted up with electric light, the supply being taken from the Corporation mains. The heating arrangements are carried out by hot-water pipes and radiators situated at convenient points.



Cardiff Depot : Bute Terrace.



Northampton Saleroom : 41, Guildhall Road.

Northampton Depot.

THE front part of the larger building was built in 1897 by the C.W.S.'s own Building Department, and afterwards extended to meet the increased trade. It is used for the distribution of groceries to the small Societies in the district. (Previously two small rooms were occupied, which were opened in October, 1890, for use as a saleroom only.) There is also a large General Office, some of the clerks being engaged wholly in audit work, in the supervision of Societies' accounts.

The smaller building is used as a bacon warehouse, containing smoke stoves. There is a large trade done in Irish and Danish sides (smoked and plain), cured in our own slaughteries, and smoked on the premises; also a considerable quantity of American bacon is sold, consisting of Cumberland cuts, bellies, hams, also smoked and plain rolls. The rolling is done on the premises, and the bacon is bought principally direct through our New York house.

The Saleroom, or Depôt, is situated about 100 yards from the Town Hall, and the same distance from the Midland Railway Station, and stands midway between the two points.

The district covered by the Depôt is Northamptonshire and Huntingdonshire; also part of Warwickshire, Bedfordshire, Buckinghamshire, Oxfordshire, and Cambridgeshire.

Nottingham Saleroom.

THIS Saleroom is situated in Friar Lane, a thoroughfare leading from the Market Place to the Castle. It will be obvious to the reader from the first glance at the illustration that this ecclesiastical-looking building was not originally intended for a saleroom. Still, its interior provides the C.W.S. with an ideal sale and sample room.

The building was previously a Congregational Chapel, supported mainly by well-to-do people, but these gradually migrated to the suburbs, leaving the services only meagrely attended.

The building was offered for sale and was purchased by the C.W.S. in 1899. The change necessitated many internal alterations; the organ, pulpit, pews, &c., were all removed.

On entering, there is a clear floor space of 48ft. by 42ft. The ground floor is occupied by the grocery and grocery productive departments, and a representative display of samples is tastefully arranged on counters and tables, while handsome showcases are placed throughout. What was originally the vestry is now the manager's office.

A wide staircase leads to the gallery which completely encircles the room. This is occupied by the drapery, woollens, boots, furnishing, and crockery departments. The millinery and mantles have a special room on the ground floor at the rear of the building.



Nottingham Saleroom: Friar Lane.



Birmingham Saleroom : 16, Pershore Street.

Birmingham Saleroom and Cycle Depot.

THE handsome block of buildings seen in the illustration has been completed about two years. Previously the premises at Birmingham consisted of only the two-storeyed building seen on the left-hand side of the illustration, and was used solely for saleroom purposes, the ground floor being occupied by the Grocery Saleroom, the room above having to suffice for all other departments. It had long been felt to be an impossibility to make a display in the limited room at the disposal of the drapery and allied departments, so on the decision of the Committee to form a Cycle Dépôt at Birmingham it was decided to take in the two blocks of premises adjacent, which were already in the possession of the C.W.S., and erect a building which would give more saleroom space, and also could be utilised for a Cycle Dépôt. Operations were commenced, and resulted in the building seen on the opposite page. The premises have a fine frontage on Pershore Street, and are well within five minutes' walk from New Street Station. The older portion of the building is now used for Grocery Sale and Sample Room on the ground floor, and the upper floor is the Showroom for the Boots, Furnishing, Hardware, and Crockery Departments. In the new buildings the whole of the first floor is occupied by the drapery and allied departments, and gives plenty of room for a grand display. The Cycle Department occupies the basement and upper room as warehouses, the ground floor being used for offices and showrooms. The Grocery Department and Cycle Dépôt are open for business every day.

Huddersfield Saleroom.

THIS Saleroom was first originated in 1885. Business was commenced in the Boardroom of the Industrial Society. A room in Lion Arcade was taken a little later, and samples of grocery were first shown; eventually the boots and shoes and drapery representatives commenced to attend every two months, and another room adjoining was taken. After many years of growing business it was removed to much larger premises in 1898, at 4, Railway Street, where we occupied three floors—the ground floor for office, and first floor for grocery, drapery, and boots; second floor for crockery, mantles, and furnishing. The drapery and boots representatives, owing to increasing trade, now attended weekly, and these premises soon began to show signs of being too small for the business.

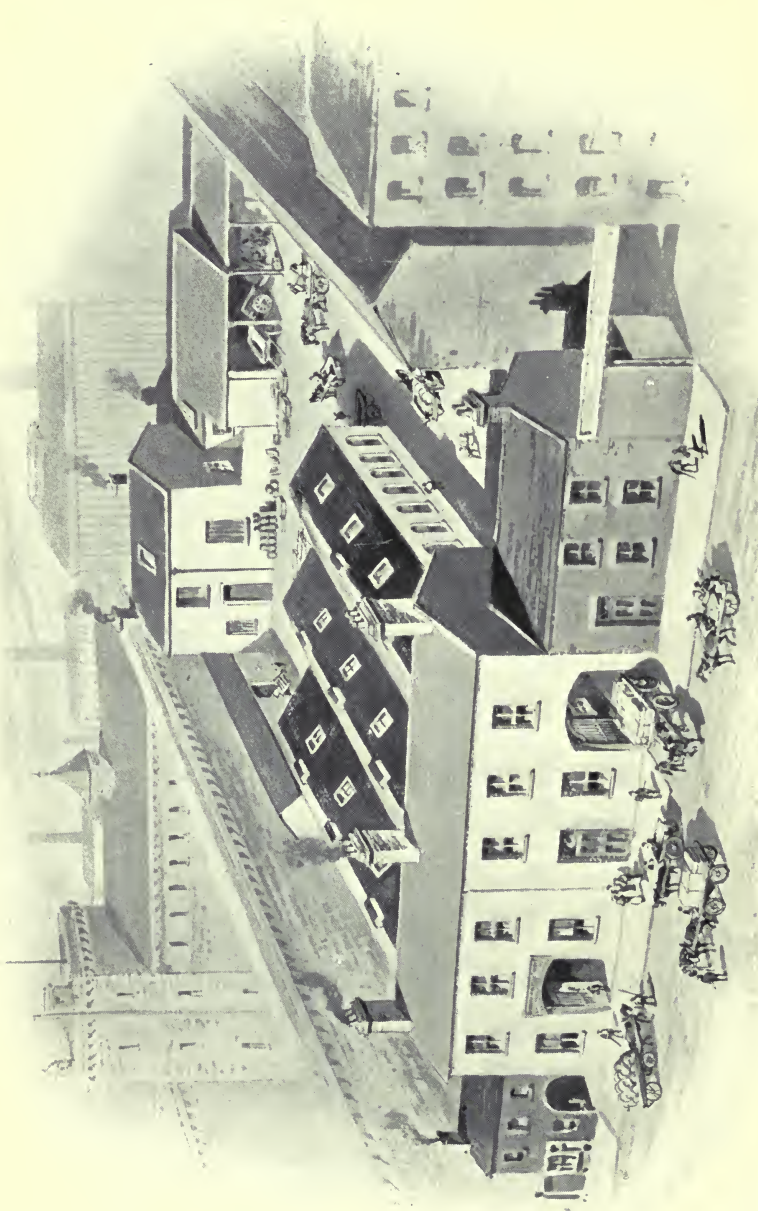
In 1904 the Huddersfield Brush Factory was taken over, and in 1906 the business was transferred to the Leeds Brush Factory. The premises were then reconstructed and converted into the present saleroom. These premises were opened for business in October, 1907, and consist of three floors and basement.

The basement is utilised for washing hams and storing empties; on the ground floor are the manager's office and warehouse, where a stock of hams, cheese, bacon, potatoes, onions, and green fruit are kept. The grocery saleroom is also on this flat. The first floor is occupied by boots and shoes, ready-mades, furnishing, crockery, and brushes; the second floor, which is a well-lighted room, being lighted from the roof, is used for drapery, mantles, and millinery.

There is a smokeroom; also an electric hoist and electric lights throughout. The trade has increased considerably since occupying these premises.



Huddersfield Saleroom: 14, Upperhead Row.



Limerick Depot: Mulgrave Street.

Limerick Depot.

THIS Depôt was established in 1869 for the purchase of butter. It has a frontage in Mulgrave Street of 20 yards, comprising the offices, which consist of the manager's, general, typists', and shipping office, &c. The total staff at present at the Depôt is eleven.

The store is divided, one portion being used as a butter store, where all butter is received, graded, coopered, &c. Another part of the store is occupied by the cold storage chambers, the inner chamber being reserved for the C.W.S. Societies. The outer chamber is utilised in a general way in connection with the butter arriving at the Depôt during the warm weather, and placed therein before being shipped. The capacity of both chambers is 250 tons. The dimension of store and chambers together is 40 yards by 20 yards.

All butters received are tested from time to time to see that they comply with the standard of moisture, and any not so doing are returned to the makers.

At the rear of the stores is the engine-room, where a 12-horse power gas engine is erected, the gas for same being supplied by our own gas suction plant.

Here is also a refrigerating machine (Halls') in connection with the cold chamber. A dynamo is also erected, and the offices and stores are lighted with our own electric light.

Armagh Depot.

SITUATED in the midst of the finest agricultural district in Ireland, it is also the largest egg distributing centre in the movement. On the premises eighty large concrete tanks have been laid down for the purpose of preserving eggs in pickle for the winter requirements of Societies, the accommodation providing for over 4,000,000 eggs.

There are also large box-making departments, in which all the packages required for butter and eggs are made.

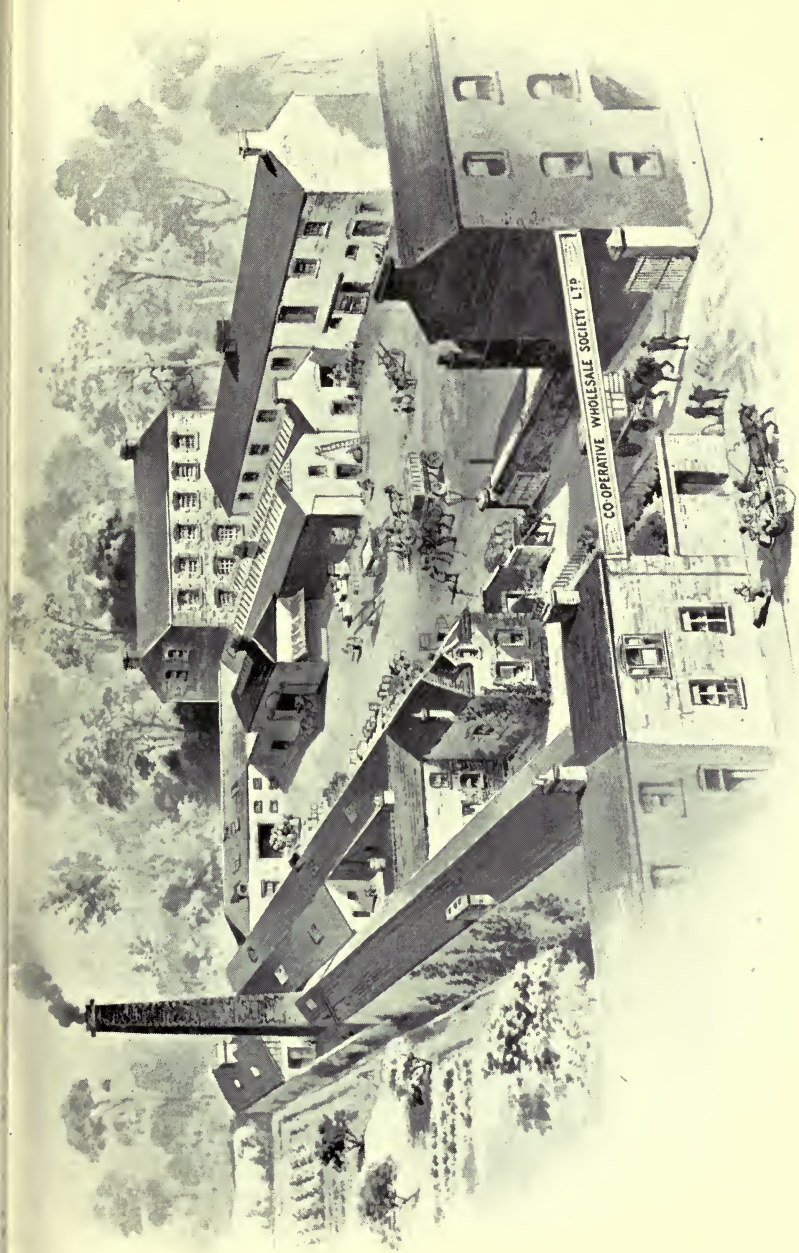
Large quantities of butter are manufactured at the Dépôt, which is fitted up with a large refrigerating plant and cold stores in connection with the extensive butter trade carried on.

The Dépôt occupies a unique position for the shipment of large quantities of fruit, the district being the largest fruit-raising centre in Ireland.

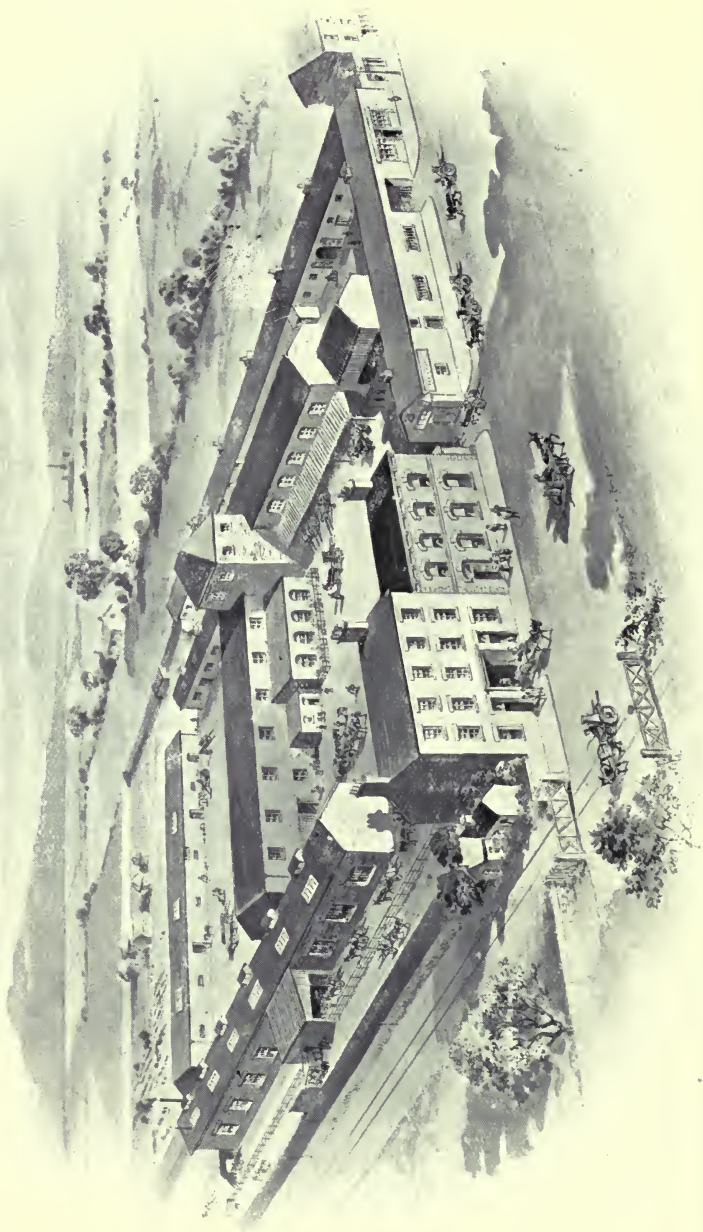
It also supplies Societies with large quantities of poultry for their Christmas requirements.

The operations of the Dépôt extend all over the North and West of Ireland.

The premises are very extensive, covering an area of 25,000 square feet, of which two-thirds are under cover, and are lighted with electricity throughout.



Armagh Depot: Dobbin Street.



Tralee Egg and Butter Depot: Pembroke Street.

Tralee Egg and Butter Depot.

THE buildings in the foreground of plate comprise property on rental—offices and boxmaking department. At the left are the creamery and butter blending factory. The long building at the rear is occupied by power house, fitter's shop, &c. The building in the centre of the block contains butter cellars and roll room, with timber drying, &c., lofts overhead. The vacant space between these two latter groups is now mainly occupied by new cold stores and suction gas plant recently erected. The larger group of buildings at right of illustration comprises cooperage at rear, store lofts in centre, and egg pickling department. There is also land available for purposes of extension, &c., at the rear of the buildings shown of at least equal area to that already built on. Most of the erections are fairly recent, as the property was purchased in 1896. The original Dépôt opened in 1874, now exclusively used for the purchase and packing of eggs, is at the other side of Pembroke Street fronting the premises illustrated, and is not shown in plate. In the background of illustration the position of Tralee Bacon Factory is indicated, and the boundaries of both premises are practically contiguous.

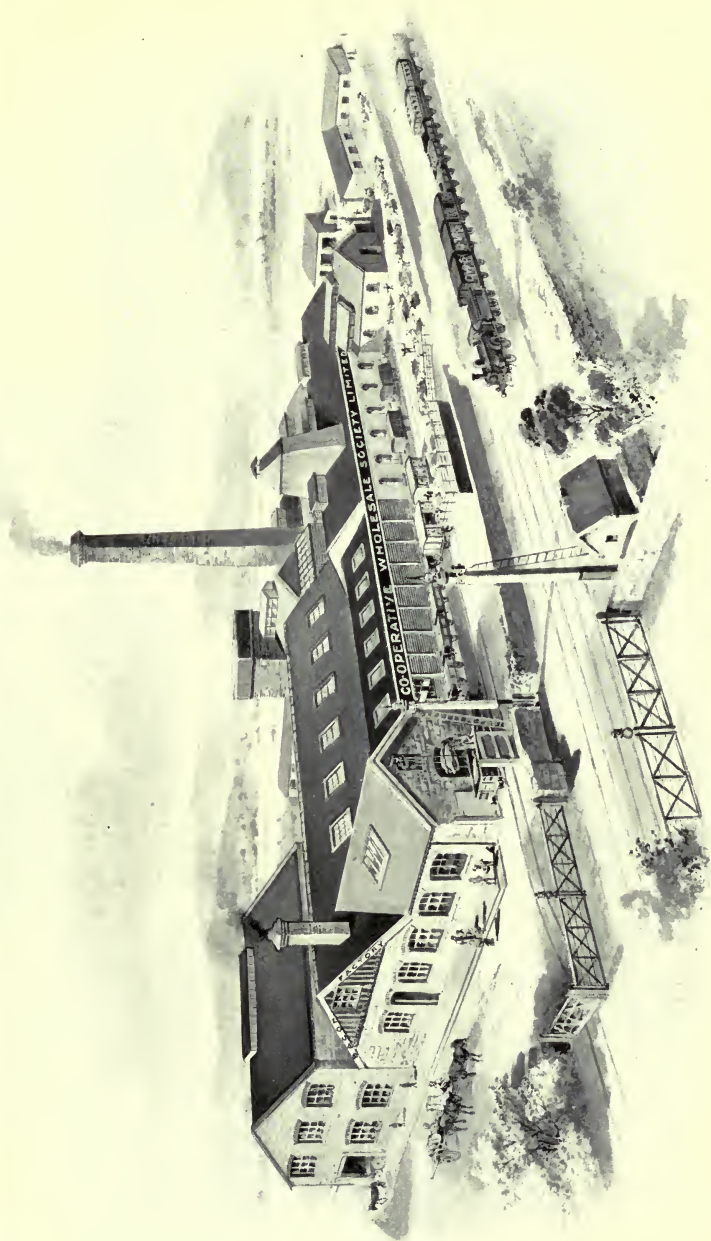
Tralee Bacon Factory.

THIS factory, which is about two minutes' walk from the railway station, is mainly constructed of local sandstone, and in design is practically a one-storeyed building.

It was originally equipped to handle about 500 pigs weekly, but, as this quantity proved totally inadequate to supply the requirements of Societies, who were quick to recognise the excellence of the Wheatsheaf brand of Tralee bacon, lard, and sausages, some slight structural alterations had to be made in the year 1907, and 1,000 pigs weekly can now be dealt with by the various departments.

The pigs, which are mostly procured in the Kerry district, are driven in batches into the sticking-pen. They are there shackled by one of the hind legs, hoisted on to a running bar, and killed. They are next plunged into the scalding tank, and pass on from that to the scuttling table, where most of the hair is removed, the balance disappearing during the short time they are exposed to the extreme heat of the singeing furnace. They next get a cold bath, and are again raised to the running bars, where they are scraped quite clean, disembowelled, weighed, removed to chill-room, and finally to the curing-cellars, where they remain for about twelve days. They next reach the packing department, and are shipped from there in four, five, and six-side bales to suit the requirements of the various districts.

The lard, sausage meat, &c., are all dealt with in their respective departments, and from this, and the short foregoing description of the factory, the careful reader will observe that the "squeal" is the only item which, up to the time of going to press, has not proved of marketable value.



Tralze Bacon Factory: Rock Street.



Crumpsall Biscuit, Sweet, &c., Works.

Biscuit, &c., Works, Crumpsall, Manchester.

THESE works enjoy the distinction of being the first productive enterprise of the C.W.S. The works had been the property of private manufacturers, but were purchased by the Wholesale Society in January, 1873.

It was proposed to produce biscuits, sweets, jam, soap, and tobacco, but the latter commodity had to wait for many years. The total value of the productions for the year ending October, 1874, was £12,632, with a profit of £252. Not twenty employes were then occupied, and for the sake of comparison we note that in 1909 the output reached £183,390, with profits £18,708 and employes 505.

Scarcely a corner remains of the original buildings; additional ground has been purchased from time to time and covered with substantial buildings, spacious and airy, in every respect constituting a model factory.

At the present time the works are manufacturing biscuits, sweets, cakes, and grocers' sundries. Jam and soap have demanded separate premises for several years.

About 250 varieties of biscuits are made at Crumpsall, and fresh designs and flavours are constantly being introduced. It is almost needless to say that scrupulous care is exercised in the selection of ingredients, in the manufacture, and in every process involved. The girls are provided with overalls and caps.

In the cake bakery fifteen large ovens are occupied in turning out huge quantities of toothsome cakes, from the plain currant loaf to bridecakes of rich delight.

Boiled sweets have a department to themselves. Here, again, a visitor would be convinced of the purity of Crumpsall products. He would see kegs of pure butter, cans of new milk, bags of cane sugar, essences of flavour harmless and of the best quality.

In the Sundries Department are made and packed such articles as baking powder, blanchmange powder, custard and egg powders, &c., &c.

Last, but not least, we have at Crumpsall the only biscuit factory in England working an eight-hour day.

Middleton Junction Preserve Works.

THE C.W.S. first began to make jams and marmalade at Crumpsall Works in 1888. The department succeeded so well that it was formed into a separate branch of manufacture, and was housed in the factory which the C.W.S. built on ground acquired at Middleton Junction. In June, 1896, with the fruit season of that year in view, work was commenced, and some 3,000 tons of jam were made in the first twelve months. Several extensions have been added, and in 1909 the removal of the pickle and sauce department to the adjacent vinegar brewery secured the whole of the original building to the manufacture of jams, marmalade, mincemeat, and peel. There is also a good trade in tinned fruits and potted fish and meats. At the present time the yearly output of jams and marmalade exceeds 7,000 tons. The permanent staff here consists of 600 employés, but this is increased during the season by four or five hundred workers engaged in picking and sorting fruit.

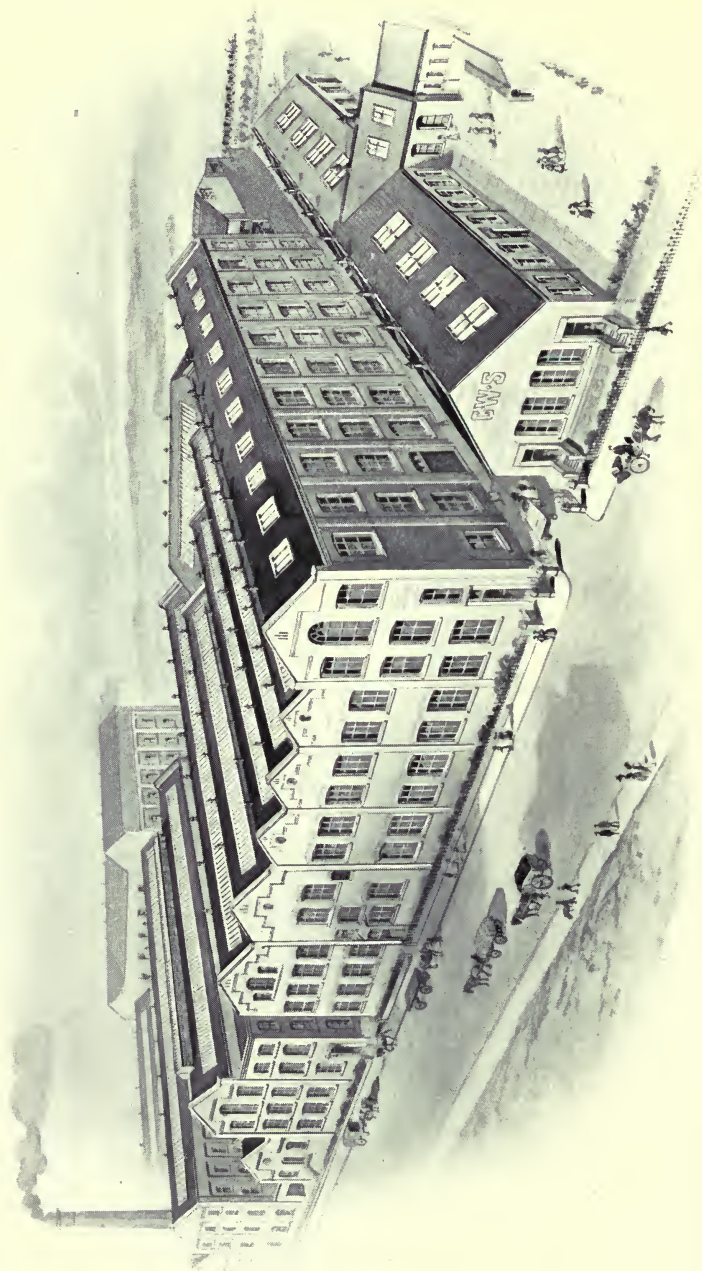
The works are admirably placed for dealing expeditiously with the traffic, being close to the main line of the Lancashire and Yorkshire Railway, to which there is direct communication by sidings. In July and August it is no uncommon event for two or three train loads of twenty wagons each to arrive at the works. Considerable quantities of the fruit come from the C.W.S. fruit farms at Roden and Marden and their Dépôt at Wisbech.

The marmalade trade consumes five or six hundred tons of Seville oranges, which are bought direct by the C.W.S., and mainly shipped by their own Dépôt at Denia in Spain.

In the other departments of the factory, *i.e.*, those devoted to the production of candied peel, mincemeat, tinned fruit, and potted meat, there is the same careful supervision of detail that ensures the purity and excellence of the comestibles sold by the C.W.S.



Preserve, Marmalade, and Peel Works, Middleton Junction.



Vinegar Brewery and Pickle and Sauce Factory, Middleton Junction.

Vinegar Brewery and Pickle Factory, Middleton Junction.

EXTREMES met in the C.W.S. Jam Works at Middleton Junction for many years, as both preserves and pickles were there manufactured. When, however, the Committee decided to erect a vinegar brewery, it was obvious that pickles would properly form an adjunct thereto. The brewery is of the very latest type, and contains a complete equipment of plant of the most approved type for the production of a high-class vinegar. The provision made for storage is convincing proof that the brewery will prove equal to the demand for some years to come.

Wisbech Fruit Depot.

THE Wisbech Fruit Depot is an unpretentious building, but forms an important link between the agricultural industry of the Eastern Counties and the C.W.S., acting as a collecting and distributing station for fruit and vegetables grown so abundantly in this locality. The Depot was first started in connection with the purchases of potatoes, in which a large business is done, while vegetables for pickling are despatched to Middleton, Silvertown, and Pelaw factories. In the winter months employment is given to some seventy women at pea picking in connection with the dried-pea trade. During the summer, daily consignments of fruit are received from the fruit growers in the neighbourhood, the bulk of this being immediately despatched to the Middleton Preserve Works for jam. An increasing trade with the C.W.S. is that of canned fruits, and in order to preserve the strawberries, raspberries, &c., while absolutely fresh, the fruit is heated in retorts and canned the same day that it arrives from the farmers, and is afterwards sent by rail to Middleton, where it is labelled and distributed. Green fruit is also collected and despatched to the various warehouses of the C.W.S., and also to the Scottish Wholesale Society.

The building is 133 feet long by 30 feet wide, but the site provides ample room for extension as the business develops. The Depot is well situated for the ready despatch of produce, the railway siding in connection with the Great Eastern Railway giving convenient access to all the distributive centres and productive works.



Wisbech Fruit Depot: South Brink.



Leicester Wheatsheaf Boot and Shoe Works.

Wheatsheaf Boot and Shoe Works, Leicester.

CO-OPERATORS should be proud to own this, the largest shoe factory in the United Kingdom. The C.W.S. commenced the manufacture of boots and shoes in 1873, when they purchased a small factory in Duns Lane, Leicester, but this was soon found to be too small, and extensions were made in 1876 and again in 1884.

However, the business continued to grow with such rapidity that in December, 1889, the delegates were asked to sanction the purchase of six acres of land on which to erect a modern and capacious factory. A large majority decided in the affirmative, and on November 4th, 1891, the new factory—Wheatsheaf Works—was opened. Covering something like two acres of ground, the building, viewed from the Midland Railway main line, presents a striking appearance, and is by far the largest in the kingdom. A glance at the illustration will show the general plan of construction, the principal feature of which is the main room occupying the centre of the building, roofed with iron and glass, the actual area of which is 6,600 square yards.

In every department may be seen the most ingenious and modern machines invented for the boot and shoe trade, and the management is constantly on the alert for any improvement in this direction that can possibly add to the efficiency of the works. How extensively machinery enters into boot production may be gathered from the fact that there is not a department into which it has not been introduced. As a hint to Co-operators who do not insist on getting Wheatsheaf boots or shoes, it may be mentioned that the factory is capable of turning out 50,000 pairs weekly, instead of 32,000, which quantity represents the present normal average demand.

The following figures speak for themselves:—

	Pairs.	Value.
Supplies, 1874	—	£29,456
„ June, 1910, to June, 1911 ...	1,477,290	£372,401
Paid in Wages, 1874		£9,678
„ „ June, 1910, to June, 1911		£111,801

The total profit realised up to June, 1911, was £162,453, and the sum devoted to interest and depreciation £216,752.

The factory is devoted to the manufacture of all kinds of footwear—men's, women's, boys', girls', and nurseries—for all Co-operators.

Leicester (Duns Lane) Boot and Shoe Works.

THIS factory is very different from the original one, which was purchased and opened by the C.W.S. in 1873, because in the extensions in 1876 and 1884 the original building was entirely demolished. The present building is triangular in shape, with one of the long sides of the triangle fronting Duns Lane, and one side to the river Soar.

During the past year the interior of the factory has been entirely remodelled, new suction gas plant, new engines, and electric light having been installed, and electric motors are now used for driving, thus making it equal to any modern factory.



Leicester (Duns Lane) Boot and Shoe Works.



Enderby Boot and Shoe Works.

Enderby Boot and Shoe Works.

ENDERBY is some four and a half miles from Leicester, and rather less across country from the Wheatsheaf Works. The route is across the green vale of the Soar, past the pretty Aylestone Church, where Dorothy Vernon was married after the famous elopement from Haddon Hall, in Derbyshire, and thence up gently-sloping ground to the large, but clean and quiet, village of Enderby. There are thatched cottages and a thirteenth-century church, recently restored, and at least one little street of red-brick houses, wherein is the C.W.S. factory.

In the appearance of the building outside there is nothing remarkable, and inside one finds machinery similar to that at the Wheatsheaf Works.

The illustration shows the factory with the extensions which have only recently been completed, and the same is now considered the best fitted-up factory outside the town, being fitted up the same as Duns Lane factory with suction gas engines and dynamos generating electricity for lighting and for the motors which drive the machinery, all being now driven by motors. The factory is devoted to the manufacture of women's and girls' strong boots.

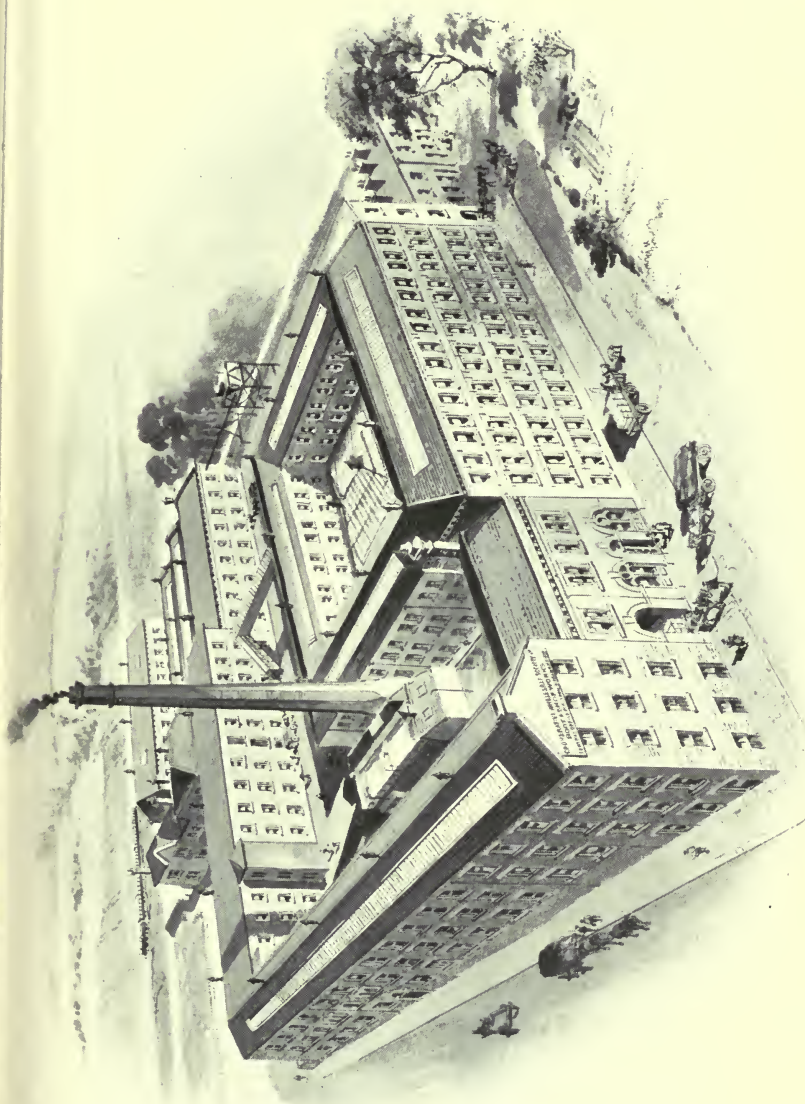
Heckmondwike Boot, Shoe, and Currying Works.

IN the West Riding of Yorkshire, in the heart of the industrial area of the broad acres, lies the small factory centre of Heckmondwike, and here is situated the substantial structure above-named. The factory is in two portions, the older—acquired in 1880—forming one-half of a square, and the newer—erected in 1896—making a square within the angle of the old.

Currying, first began by the C.W.S. in 1887, is done in the older portion. Before being exported the hides are sun dried, shorn of hair, purified, softened, and partially tanned. On reaching the Heckmondwike Works the hides undergo a long series of operations—trimming, soaking, softening, shaving, splitting, tanning, scouring, graining, &c., &c.—all performed with characteristic thoroughness.

The newer building is devoted to boot making, heavy work being the speciality. Without pursuing our “leather hunting” through the various processes, in which fifty different machines perform as many different operations, a visit to the sample showroom reveals a remarkable collection of footwear. Newcastle colliers, Welsh miners, farmers, policemen, carters, quarrymen, and navvies are all catered for, and the lighter but none the less wear-resisting boots for healthy and restless school children are turned out.

Some 400 persons are normally employed, and these enjoy, in addition to the trade union standard of hours, rates of pay that are slightly above those paid in the district.



Heckmondwike Boot, Shoe, and Currying Works.



Rushden Boot and Shoe Works.

Rushden Boot and Shoe Works.

NORTHAMPTON, fifteen miles from Rushden, was noted for the boot trade in very ancient times, and although Leicester and other towns have established themselves as powerful rivals, still Northamptonshire has a reputation as producer of men's boots, particularly of a good medium quality. For some considerable time supplies had been drawn from the district by the C.W.S., and when the trade justified the venture a factory was purchased and work commenced in March, 1900. Building operations were begun, and eventually this fine and spacious factory was completed. The old factory is now used only for offices and storerooms, the manufacturing being done on the two floors, each containing some 600 to 700 square yards, of the new works. Even these, by the way, were not constructed as they now are; there have been two extensions, but so neatly have the additions been incorporated with the original premises that the whole has now the appearance of a single erection. The simplicity of the building favours a perfect organisation of work from start to finish. An up-to-date welting plant has been added, and the factory can now turn out all kinds of men's medium and light footwear.



Silvertown (London) Soap Works

Soap Works, Silvertown.

IN 1906 a proposal by certain soap firms to form a combination for trade purposes aroused strong feelings against the introduction of Trust methods into Great Britain. Co-operators were in a position, as soap makers, to defy the attack, and as a consequence of the agitation the demand for C.W.S. soap rose from an average of 250 tons weekly to 750 tons.

It became impossible for the Irlam works to supply so great a quantity, and as soon as possible the Soap Works at Silvertown and Dunston were built. The memory of the public is proverbially short, and Co-operators are, as a section of the public, liable to the same weakness, and the increased trade has not been fully maintained. Still, the production of soap is much greater than might otherwise have been the case, for the output from the three works in the half year ended June, 1911, averaged 536 tons per week.

The site of the building alongside the Thames affords facilities for the direct delivery of tallow, oils, &c., from barges to the works. On the other side of the buildings is the Great Eastern Railway, with C.W.S. sidings running into the loading ways on either side, and a C.W.S. shunting engine to bring and take the trucks. All machinery at Silvertown is electrically driven, there being one generation of power for the whole of the works.

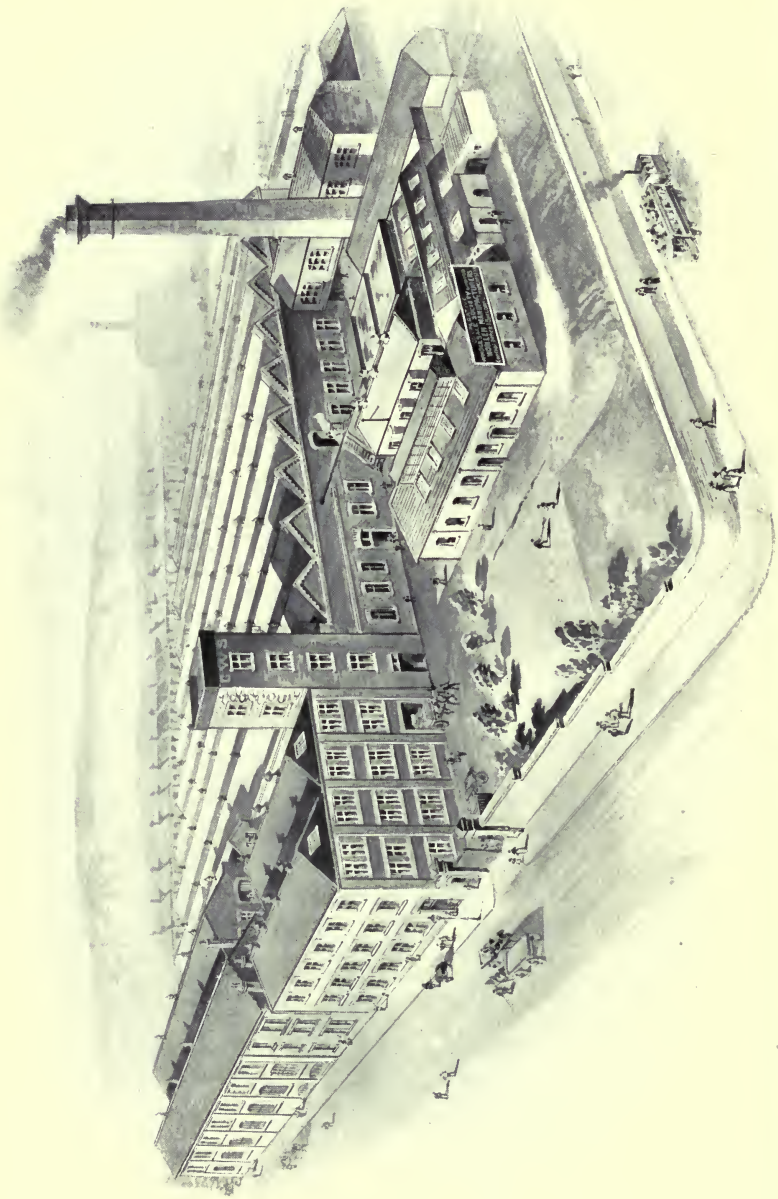
Soap Works, Dunston.

ORIGINALLY it was intended to build the Newcastle District soap works on a larger stretch of ground at Pelaw, but eventually it became necessary to fall back upon the Dunston site. At Dunston, however, considerably less than an acre of land was available. The river, a road, and a railway, the C.W.S.'s own flour mill, and a ferry pier formed on all sides irremovable boundaries; but, in the end, a works has resulted which is extremely compact, and yet is light and roomy and pleasing within and without.

The basement of the works—a kind of modern crypt under the frame-room—is level with the wharf. On the latter is an electric crane for hoisting out barrels of tallow or other materials coming by water. Liquids, such as tallow, after being melted in the basement, or the caustic solution, are pumped up from below to the pan-room (on the highest floor of the works), to which solid materials are taken by lifts. From there the materials descend in the course of manufacture to the ground floor, level with the trucks that run on a railway siding into the loading-way. It will be seen from this that neither time, space, nor power is wasted.



Dunston-on-Tyne Soap Works.



Batley Woollen Cloth Factory.

Woollen Mills, Batley.

THE original mill was started in 1874 as a workers' Productive Society, which after a period of prosperity succumbed through bad trade, and in 1886 the concern was taken over by the C.W.S. Standing in the mill-yard, the original stone building can be seen almost embedded in the brick, for considerable extensions have been made to meet the increase of trade; the new portions, with their ample provision for light and air, contrasting strongly with the antiquated ideas of forty years back.

A constant effort is made to keep abreast of the changes of fashion, and to that end designers are continually engaged in producing new combinations and variations of pattern and colour.

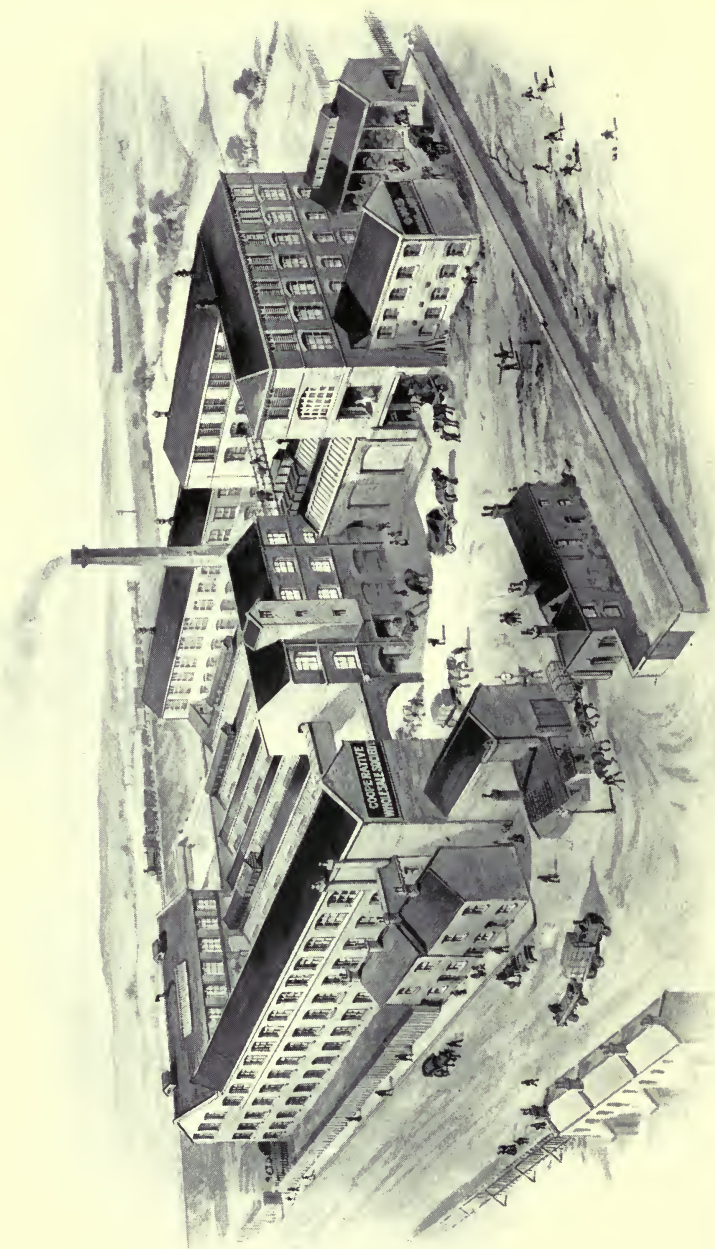
Clothing Factory, Leeds.

THE manufacture of ready-made clothing was first begun by the C.W.S. in 1888 as a department of the Batley Mill. But it quickly outgrew the accommodation there, and in 1890 the work was transferred to Leeds, the natural centre of the ready-made clothing trade.

For the last fourteen years the factory has been working on the 48-hour week. Like all who have to do with the tailoring trade the management has to contend with seasons, but in accordance with Co-operative principles everything is done to anticipate and regulate the work. As evidence of the satisfactory conditions obtaining in the factory, it may be stated that during the twenty years the factory has been running no one has willingly quitted the C.W.S. to seek another employer.



Leeds Clothing Factory.



Leeds Brush and Mat Works.

Leeds Brush and Mat Works.

THE C.W.S. first began to make brushes in connection with the Furnishing Department at the London Branch. In 1904 the industry, for various reasons, was removed to Leeds and reorganised. About the same time the Co-operative Brush Society in Huddersfield was taken over, and later was incorporated with the Leeds factory. First situated at the Mint, Holbeck, the works were afterwards removed to Hunslet, on the south side of the city, where there is plenty of room for expansion. Fostered under careful management, the factory has made rapid headway, and it now claims to be the most up to date of its kind in the country.

The housewife's brush, though not an aid to the highest artistic expression, is a homely and useful article, and all the quarters of the globe are under contribution to the manufacturers of the various kinds. Beech is the chief wood, but chestnut, lime, alder, sycamore, and Swedish silver birch are also used. Bristle, in addition to the home supply, comes to us from France, Germany, Poland, Roumania, Russia, Siberia, and China; bass is produced chiefly in Brazil and Africa, and bassine in Ceylon. Besides these two materials other fibres are used—Mexican whisk, French whisk, Italian sedge, and cocoanut fibre. Both by hand and machine these materials are manipulated until they assume the various forms of bass brooms, banisters, shoe, blacklead, and other brush shapes.

Mats are also made here. Woven of cocoanut fibre or yarn, the manufacture has hitherto been done by hand, but after eighteen months' experimenting a practical loom has been installed which will enable the factory the better to compete with the Belgian gaol-made article. Whilst having the virtual monopoly of this contrivance, it is necessary to remember that the aims and results of collective ownership are altogether different to those of individual proprietorship.

Notwithstanding Continental competition, made severe by means of cheap labour, the 210 employ  s are paid union wages—indeed, the women machine workers are remunerated at higher rates than are paid in the outside trade.

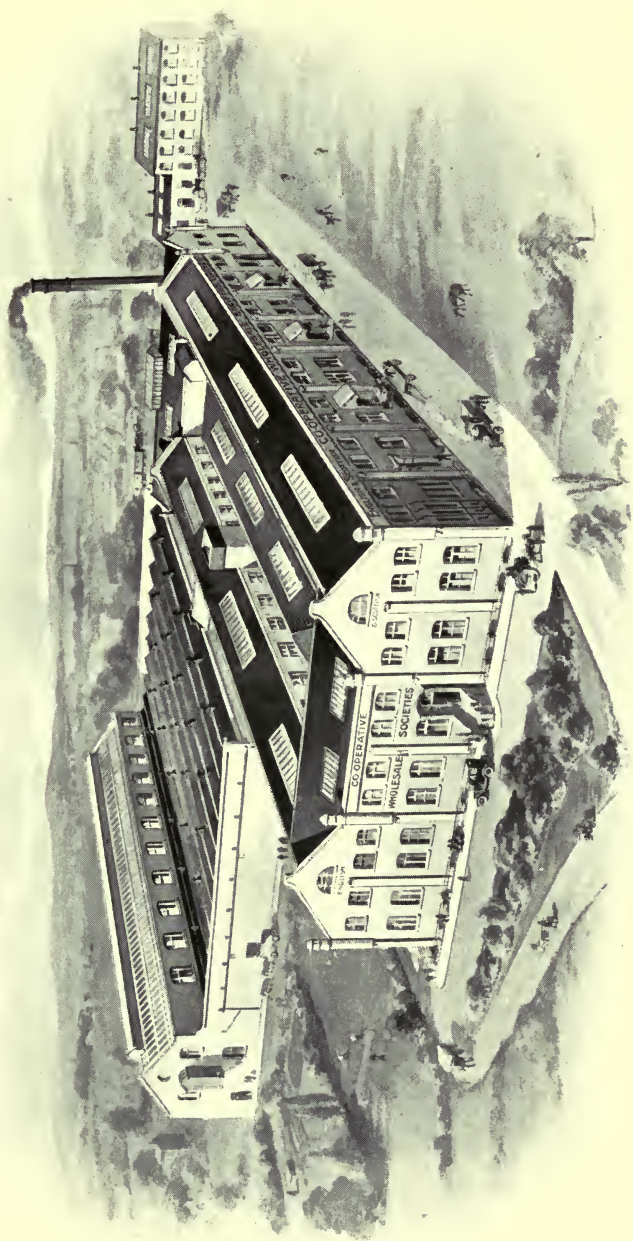
Luton Cocoa and Chocolate Works.

IN September, 1902, this new industry was established in Luton by the opening of a factory by the Joint Committee of the English and Scottish Wholesale Societies. The manufacture of cocoa and chocolate, however, had been carried on by the two Societies in connection with the Tea Department at Leman Street, London, since November, 1887. Thus at the time it was taken from Whitechapel into the country the business was in its fifteenth year. The reasons of removal will be easily understood. On one hand, in London, a congested district with high rates and high values generally; on the other, at the edge of Luton, open country, a dry, chalk subsoil, and economies all round. Hence the present factory at Luton.

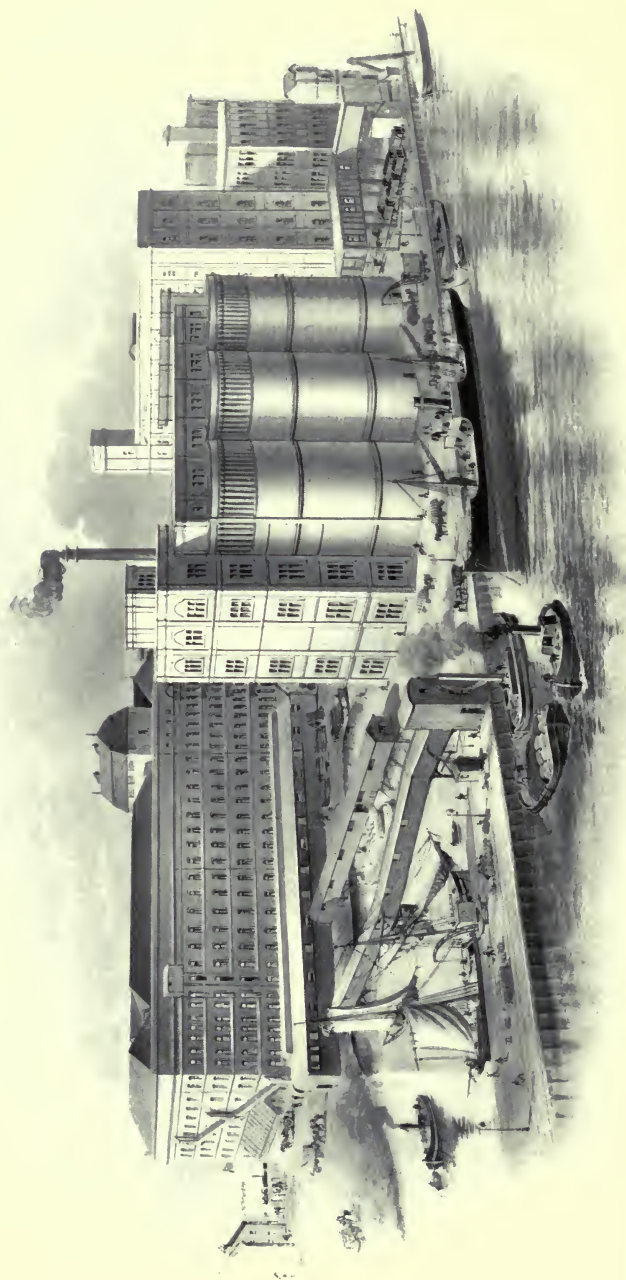
The building stands nearly 400 feet above the sea level, and commands a view of the greater part of the town and the Chiltern Hills beyond. It is of two storeys, with a basement cut in the chalk. At the back runs the Great Northern branch line from the main line at Hatfield to Dunstable.

Here one finds all the essentials for a pure food product in a light, spacious factory, equipped with the best machinery for making a range of cocoas equal to any other make, British or foreign.

All the girls, and there are a great number, are attired in scrupulously clean dresses and caps provided by the C.W.S. Considerable extensions have been made, but there is still room for additional buildings when the loyalty of Co-operators to their own cocoas shall warrant their erection.



Luton Cocoa and Chocolate Works.



Dunston-on-Tyne Flour Mill.

Flour Mills, Dunston.

THE question of flour milling by the C.W.S. was first discussed in 1883, as the quantity of flour consumed in the Newcastle district was then held to justify such a venture. Finally, it was decided in 1886 to proceed, and the site purchased at Dunston-on-Tyne. Although many obstacles hindered the progress of the work, it went steadily forward, and on April 18th, 1891, the mills were opened.

The building containing the flour milling machinery is situate in the background of the view, and the new circular grain silos are close to the river front, while to the immediate right is to be seen the building containing the wheat cleaning, &c., machinery. The mills are divided into three distinct plants, giving a total milling capacity of about 75 sacks of flour per hour. The circular grain silos have a storage capacity of 15,000 tons of wheat, and vessels come direct alongside the premises where the wheat is discharged by means of powerful ship-elevators. Along the side of the premises opposite to the river is the railway siding with three sets of railway lines, giving facilities for loading a train consisting of 35 wagons. The whole of the machinery is driven by electric power.

Flour Mill, Silvertown.

"SILVERTOWN" is a suggestive name, but it must be confessed that, unless it is the broad Thames by moonlight, or coin of the realm in the hands of its workers, there is in the place no hint of silver. History is equally barren. At no idyllic period had this Thames-side stretch any special connection with the lustrous metal. As a prosaic matter of fact the name was formed in recent times by the simple addition of "town" to the patronymic of the founder of a huge firm of telegraph cable and rubber manufacturers. Beyond the Isle of Dogs, between the river and the privately-owned Victoria and Albert Docks, there is a railway-traversed, factory-lined strip of shore, and that is Silvertown. If there exists anywhere a citadel of private enterprise it is here. Yet, with the C.W.S. Flour Mill, Grocery Productive Factory, and new Soap Works, there is now to be found on this river bank a Co-operative settlement.

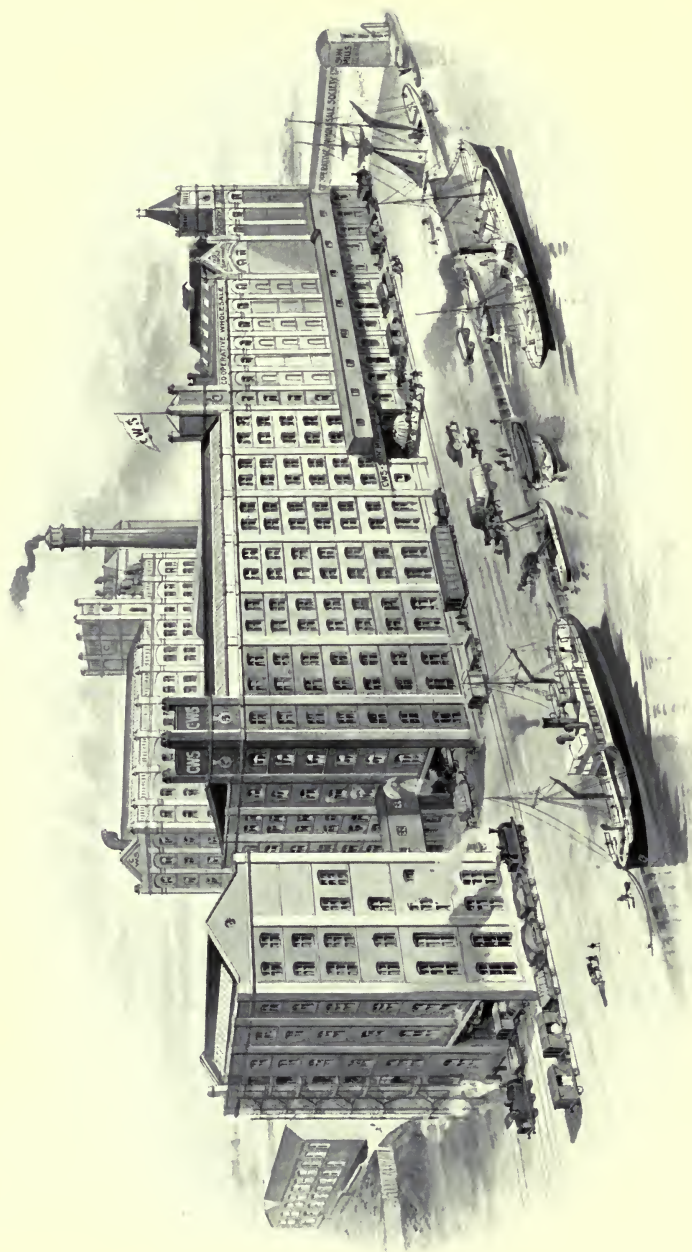
When the demand arose for a Flour Mill in the South it was this position, full on the Thames, with railway and road in the rear, that induced the C.W.S. Committee to purchase five acres of freehold land at Silvertown. If we remember how many of the large Societies in the South of England are in towns situated on tidal waters, we shall see that, apart from the facilities for receiving sea-borne wheat, the water communication has for the Silvertown Mill an especial value. To build, however, on the light gravel of the river bank was not a simple matter. Sixty five-foot cylinders, in 300 six-foot sections, had to be sunk through the surface drift and filled in with concrete. On this solid foundation the mill was erected by the C.W.S. Building Department, London. The Great Eastern Railway added a siding communicating *via* Stratford with the great main lines, and on June 20th, 1900, the mill was formally opened. Six hundred delegates from all parts of the country witnessed the ceremony and afterwards inspected the mill.

At the start the capacity of the machinery was 12 sacks of 280lbs. each per hour. It is now 50 sacks per hour.

The Silvertown output rose from 1,500 sacks weekly at the start to over 7,000, and to supply the distant and special constituencies of South Wales and the West a new mill became necessary. For this purpose a site was secured at Avonmouth, the port which is being energetically developed by the Corporation of Bristol, and Western Co-operators now have in their midst a mill of which they should be as proud as they already are of the C.W.S. Bristol Depôt.



Silvertown (London) Flour Mill.



Sun Flour and Provender Mills, Trafford Wharf.

The Sun Mills, Manchester.

SINCE the C.W.S. Directors secured the Sun Flour Mill in 1906 the trade in flour has shown a most remarkable development. At the commencement the output was at the rate of 40 sacks of 280lbs. each, or 5 tons of flour, per hour. It was soon seen that an increased plant was necessary, and accordingly steps were taken to increase the capacity to 70 sacks of 280lbs. each, or $8\frac{3}{4}$ tons, per hour, at which rate the mill has been running for the last three years. This, however, does not by any means supply the demand, which for the last twelve or eighteen months has kept regularly increasing. The Directors of the C.W.S. have, therefore, bought a large plot of land with buildings (adjoining the present mill). New and up-to-date flour mills will be built, and also large granaries, which, with the present silos, will increase the total storage capacity to 20,000 tons of grain. Instead of taking the wheat from barges, a new ship elevator and accommodation on the wharf for berthing of ocean-going ships will be provided. This will enable the ships to come direct to the C.W.S. elevator, and to be discharged from thence into the mill. At the same time, every possible improvement which can be made in the way of quick, efficient, and economical handling of grain and outloading of flour, &c., will be adopted, so that these mills must necessarily be in a position to supply flour to the various Societies at the best possible terms.

The Star Mill, Oldham.

THE Star Mill at Oldham, which was founded in 1868, was started by the two great Societies in the town to supply their own needs and those of a few neighbouring Societies. The Joint Committee that drew up the rules met on the banks of the Sheepwashes Brook to sign them, and, having no table at hand, used the broad back of one John Hilditch in the emergency.

Up to 1883 the flour was made by the old-fashioned millstones, but a roller plant was then put in, and has since been remodelled on several occasions to keep it abreast of the times. Stones are still used in the mill to grind barley, beans, peas, &c., and also to make a special quality of wholemeal flour which is highly recommended. It is ground direct from the wheat, and is in no way interfered with except that the large bran is sifted out. Other items in the general plant are a "three-high" maize mill for producing Indian meal, and rollers for crushing oats, maize, &c.

In 1889, just when half the mill had been remodelled and refitted with machinery, and work was about to start on the other half, a disastrous fire occurred, which totally destroyed both the mill and warehouse.

Although the mill was fully insured, owing to the stocks of flour being higher than the average there was a loss from the fire of £3,500. The present buildings were erected in 1890, and the new mill was entirely fitted by the well-known firm of milling engineers, Messrs. Robinson (of Rochdale). The plant has had improvements added as they came out during the last eighteen years, and has been kept in a highly efficient state. The capacity of the mill is 32 sacks of 280lbs. each per hour.

The wheat is conveyed to the mill by wagons from the railway yard just across the road, and the flour and other products are removed by the Crumpsall motor lurry, Societies' own carts, or the mill luries to the railway goods yard. Although not enjoying the quite exceptional advantages of the Sun Mill, where we have road, rail, and water at the door, the Star Mill has the best facilities of any inland mill we are aware of. Furthermore, as the best customers the mill possesses are the two great distributive Societies that first started it and held the controlling interest in it until the C.W.S. took it over in 1906, the apparent disadvantage of the position practically vanishes.



Star Flour Mill, Oldham



Avonmouth (Bristol) Flour Mill.

Flour and Provender Mills, Avonmouth.

ALTHOUGH these mills were only opened on April 27th, 1910, during the first year extensions were found necessary. The flour mill has been running to its full capacity from the commencement, and a new two-storey grain shed has been built in order to cope with the ever-increasing provender trade. In the near future, further silo accommodation will have to be provided, in order that the Society may hold larger supplies of wheat on its own premises.

Avonmouth Mill has won a great reputation for the quality of its flour, which has given general satisfaction to the Societies in the Western and South Wales districts.

It is gratifying that the Societies have shown their appreciation by keeping the mill running to its utmost capacity, and no doubt they will support the C.W.S. Committee when further extensions are proposed.

Productive Factory, Silvertown.

A VISITOR approaching these premises from the station will observe before him the great flour mill fronting the river; to the right the new soap works; to the left, and close at hand, the confectionery and sundries works, a big, square, unpretentious pile, suggestive of work rather than show. The space shut in by the three blocks is largely devoted to C.W.S. siding accommodation, where a handsome Co-operative engine is busy all the day.

The Silvertown Grocery Productive Works, like most C.W.S. factories, has grown rapidly from small beginnings. Established in 1904, and opening out fresh departments from time to time, the need for extension was met by the commodious building which has recently been added to the original pile, partly on the site of the old boiler-house and engine-room which had been discarded in favour of electrical power from West Ham.

The manufacture of confectionery of all kinds is carried on here. Boiled sugars, gums, fondants, and innumerable varieties in shape, colour, and flavour are turned out in ever-growing quantities. Other departments are occupied with the packing, in convenient sizes, of all kinds of groceries, such as Cremo oats, baking powder, spice, &c., &c.

One of the branches of Silvertown trade which has received special and increasing attention during recent years is the seed department, which is in the hands of a thoroughly qualified expert, and provides reliable seeds of vegetables and flowers, to the general satisfaction of purchasers.



Silvertown (London) Productive Factory.



Broughton (Manchester) Cabinet, Tailoring, Mantle, Shut, Underclothing, &c., Factories.

The Broughton Factories.

THE manufacturers of furniture with sound material and well-paid trade union labour and in decent factories have to compete with goods made under wretched conditions, with sweated labour, and unfortunately it is not always easy to persuade a customer that cheapness must entail hardship. Undeterred by the vicissitudes of the trade, the C.W.S. has gone steadily forward in its policy of producing goods combining quality with fair treatment of workers, and by dint of much perseverance the Cabinet Factory, commenced in 1893, continues to make headway.

In 1892 clothing was made in an unpretentious workroom in the vicinity of Balloon Street, but in 1897 this was transferred to the long, high building seen at the back. Here, in light and lofty workrooms, 550 to 600 workers are fully employed, with the exception of slight seasonal slackness. Amidst all the difficulties surrounding this trade the factory is making steady progress.

The Mantle Department was, in 1896, commenced in a corner of the Shirt Factory, but after various changes was moved to the structure shown in the front bearing the Society's name. The loyalty of our lady members has increased to such an extent, however, that last year further additions and extensions made it $2\frac{1}{2}$ times its former size. Beginning operations with six employés, these now number 200, and their labours are chiefly confined to the bespoke trade.

The rectangular building shown in the right foreground is devoted to the making of shirts, and was occupied in 1896, but there have been many considerable extensions in the last ten years, including the addition of another storey. Enjoying the 48-hour week, and paid piecework wages at a higher rate than is paid by outside firms, and without stoppages for needles, thread, &c., 400 workers are kept busily employed in meeting the demands of organised consumers. These remarks also apply to the Underclothing Factory, which is an extension to the right. At present 100 workers are employed.

The motor garage is seen on the extreme left. The Traffic Department began the delivery of goods to Societies three years ago, and are specialising in the quick delivery of perishable goods and the direct conveyance of fragile goods to save handling and vibration.

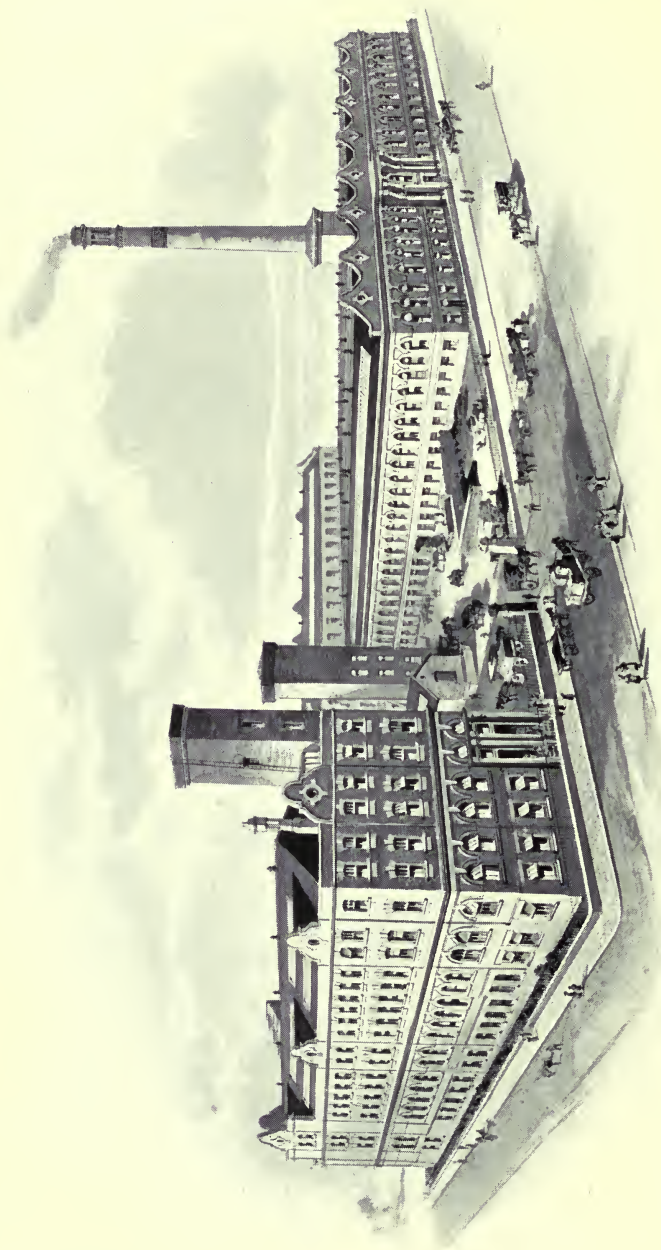
The timber stores and joiners' shop, and stonemasons' yard in connection with the Building Department, as well as the laundry, are also located at Broughton.

Desborough Corset Factory.

THE Corset Factory was originally a member of the Broughton group, and it began operations on October 20th, 1898. A few years sufficed to prove that at some time in the future larger premises would be required, and the attention of the Wholesale Committee was drawn to Desborough. The Northamptonshire township had a claim to be considered as a corset-making centre, and it made also a strong Co-operative appeal. The distributive Co-operative Society at Desborough, besides enrolling the greater number of the inhabitants, had attained a unique position. With the help of a loan secured from the C.W.S. it had purchased (in 1898) a freehold estate of over 400 acres, carrying with it the local Manor House. Under 80 acres of this land a bed of iron ore, sufficiently valuable to recoup the society for the whole first cost, was afterwards found. The Desborough Co-operators decided to work this themselves; and, under the circumstances, to find employment for the girls and women of the village, they were ready to offer the C.W.S. special terms. At the Quarterly Meetings in December, 1904, the Wholesale Committee obtained approval for a purchase of 7,556 square yards of building land, fronting on the Rothwell Road, Desborough; 500 square yards adjoining were afterwards bought. Meanwhile the existing Desborough Corset Manufacturing Society was taken over, and finally on July 3rd, 1905, the whole of the business was transferred to the fine new factory which by that time had been erected on the Rothwell Road site.



Desborough Corset Factory.



Longsight (Manchester) Printing Works.

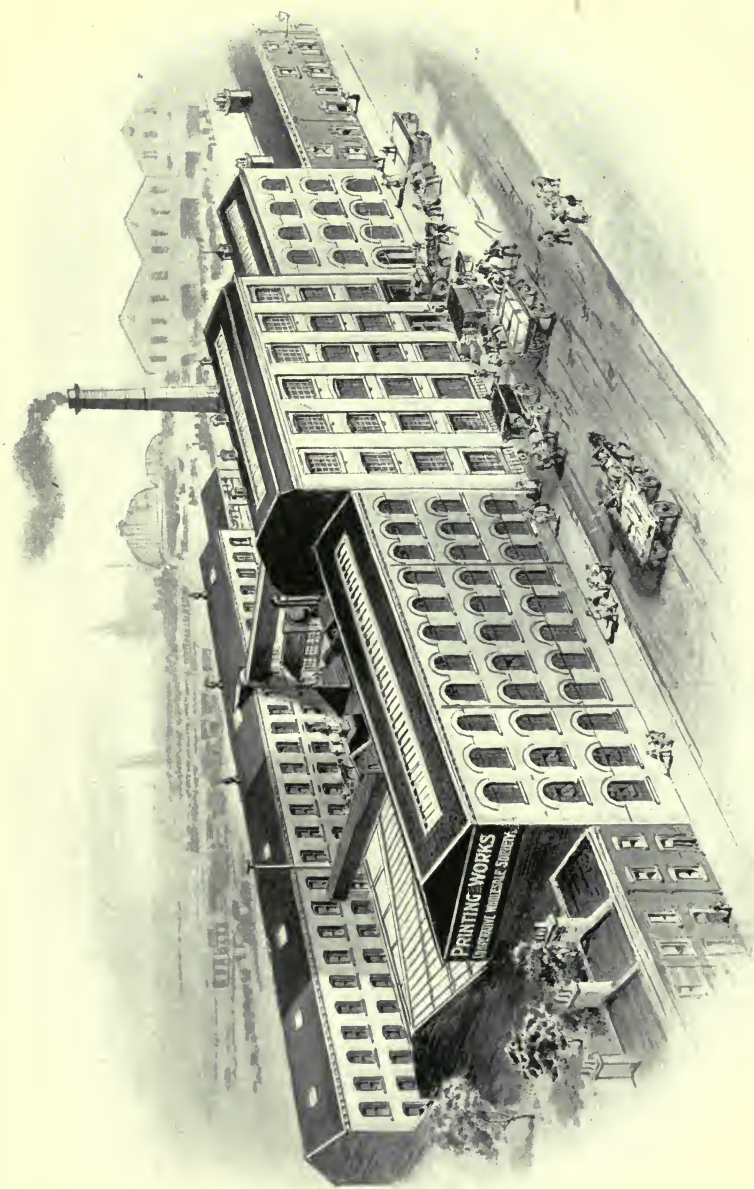
Longsight Printing Works.

WHEN the annual sales of the C.W.S. approached £10,000,000 the question presented itself whether the demand for printing, books, and stationery consequent upon such a huge business could not be met by the Society itself. The question received an affirmative answer, and in 1895 work was begun in a small way in a warehouse that stood upon part of the site now covered by the Bank. The venture proved successful in so many ways that it was realised that the available accommodation would speedily prove inadequate. Building operations were then begun on a plot of land at Longsight, already owned by the C.W.S., and close to the tram route. The new works were ready in 1898, and the 100 employés then engaged had ample space for the performance of their duties. Now, in 1911, the staff exceeds 1,000, a fact that testifies eloquently to the progress of the works. In 1902 an extension to the works was made, and in 1906 another wing of five storeys was opened.

The whole of the allied trades connected with the printing business are engaged in these works, and thus the diversity of work carried on is too great to specify in detail. Besides the production of account books for the C.W.S. and its constituent Societies, and balance sheets, the works have dealt with many jubilee histories for a large number of Societies, in quantities ranging from 30,000 books of 700 pages each to small orders of one or two thousand. Here also is produced the "Wheatsheaf," a monthly journal published for about 500 Societies, who contribute pages of local interest to their special editions. A total circulation of 410,000 monthly has now been reached. A fine range of lithographic machinery is always busy with box labels, &c., and towards Christmas with many thousands of almanacs. Box-making is also an important feature of the works, as the extent and variety of the C.W.S. industries call for an incessant supply of boxes literally by millions.

Leicester Printing Works.

THESE premises were originally occupied as the hosiery factory, but when the new factory at Huthwaite was completed and the business transferred it was decided to utilise the building as an auxiliary printing works. To this end certain necessary alterations were made and modern machinery installed, and a start was made in March, 1909. The works can now execute orders for all kinds of printing, bookbinding, ruling, and boxmaking. Already in the last-named industry over 50,000 boxes are turned out weekly for our own boot works.



Leicester Printing Works.



Hartlepool Lard Refinery, &c.

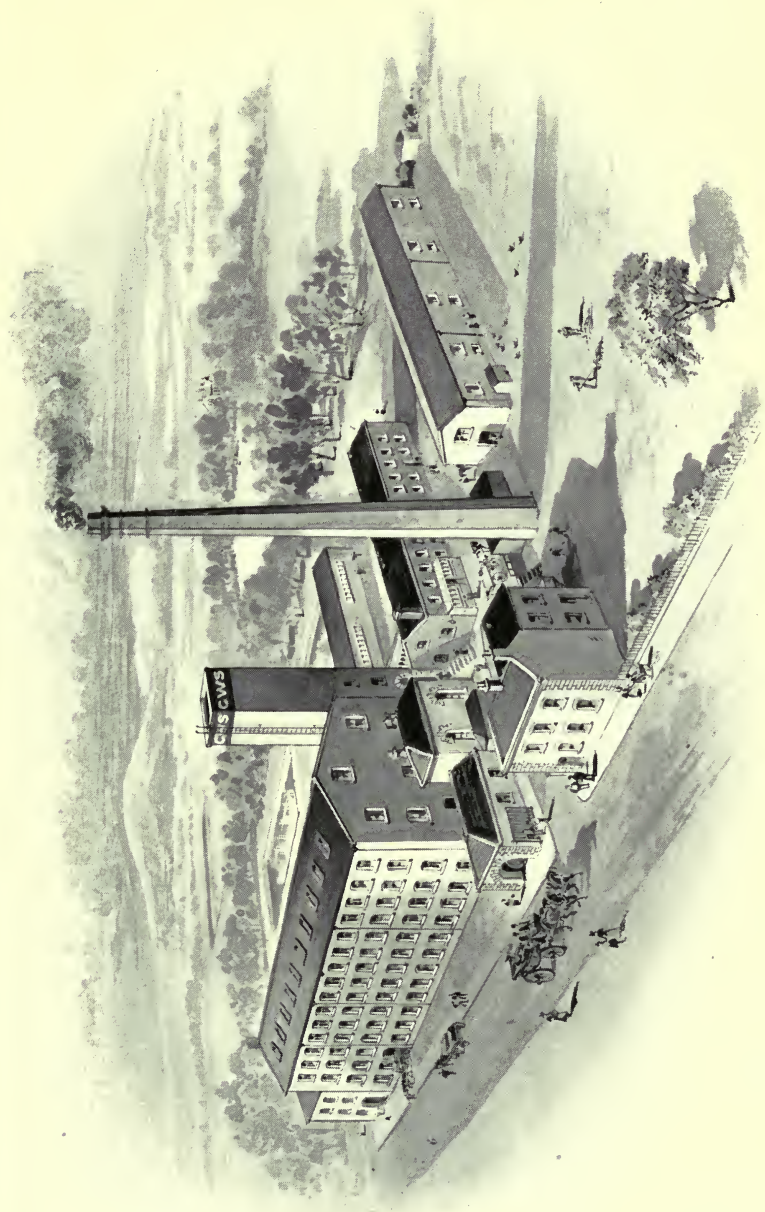
Hartlepool Lard Refinery, &c.

THESE modern premises (which are situated at the corner of Oxford and Baltic Streets, the main entrance being from Oxford Street) were specially erected for the process of lard refining, and are equipped with the most up-to-date appliances for this business, capable of a weekly output of 100 tons. They are fitted throughout with electric light, motors, &c., and among other advantages there are cold storage chambers in which all refined lard is warehoused. The refinery is within easy access of the docks, there being a continuous line of railway up to the works, running into a large covered shed at the back of the premises, so that goods can be both despatched from and received at the works in trucks, all loading and discharging being done under cover. In addition to the above premises there is also a very large building adjoining same, at present being used for the pickling, &c., of eggs.

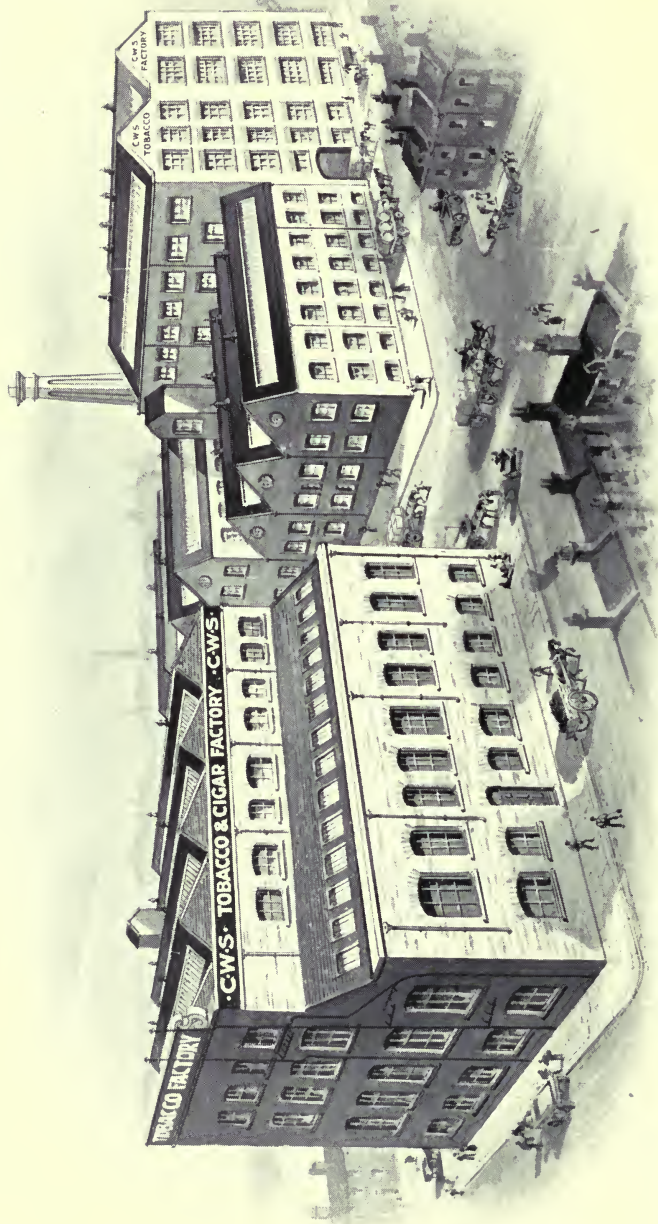
Flannel Factory, Littleborough.

THE manufacture of flannel in Lancashire dates back to the reign of Edward III., when certain Flemish weavers, exiled by troubles at home, settled down in the wild and lofty moorland between Lancashire and Yorkshire. From them in part were descended the famous hand-loom flannel weavers of Rochdale who began the Co-operative movement.

In 1872 Co-operators in the neighbourhood formed the Lancashire and Yorkshire Productive Society, and began to make flannel at Hare Hill Mill. The venture, however, was not a success, and in 1878 it went into voluntary liquidation. In 1898 the business was purchased by the C.W.S., and has since taken its place as a profit-earning department.



Littleborough Flannel Factory.



Manchester Tobacco Factory.

Tobacco Factory, Manchester.

FOR many years the demand for tobacco had been steadily growing, and about 1896 the Directors of the C.W.S. felt that the time was opportune for embarking on the manufacture of the fragrant weed. A factory was bought in Sharp Street, a few minutes' walk from Balloon Street, and a start made in 1898. Instant success attended the enterprise, and within four years a trade of £300,000 per annum was reached. Alterations and additions proceeded rapidly, until the buildings now cover the ground to the extent shown in the illustration, the total floor space being well over 10,000 square yards. As an indication of the strenuous efforts made to meet the varied tastes of the consumers, it may be mentioned that the factory turns out 480 separate kinds of roll, flake, mixture, shag, honeydew, cigars, and cigarettes. The annual production amounts to 1,450 tons tobacco, 2,750,000 cigars, and 26,000,000 cigarettes.

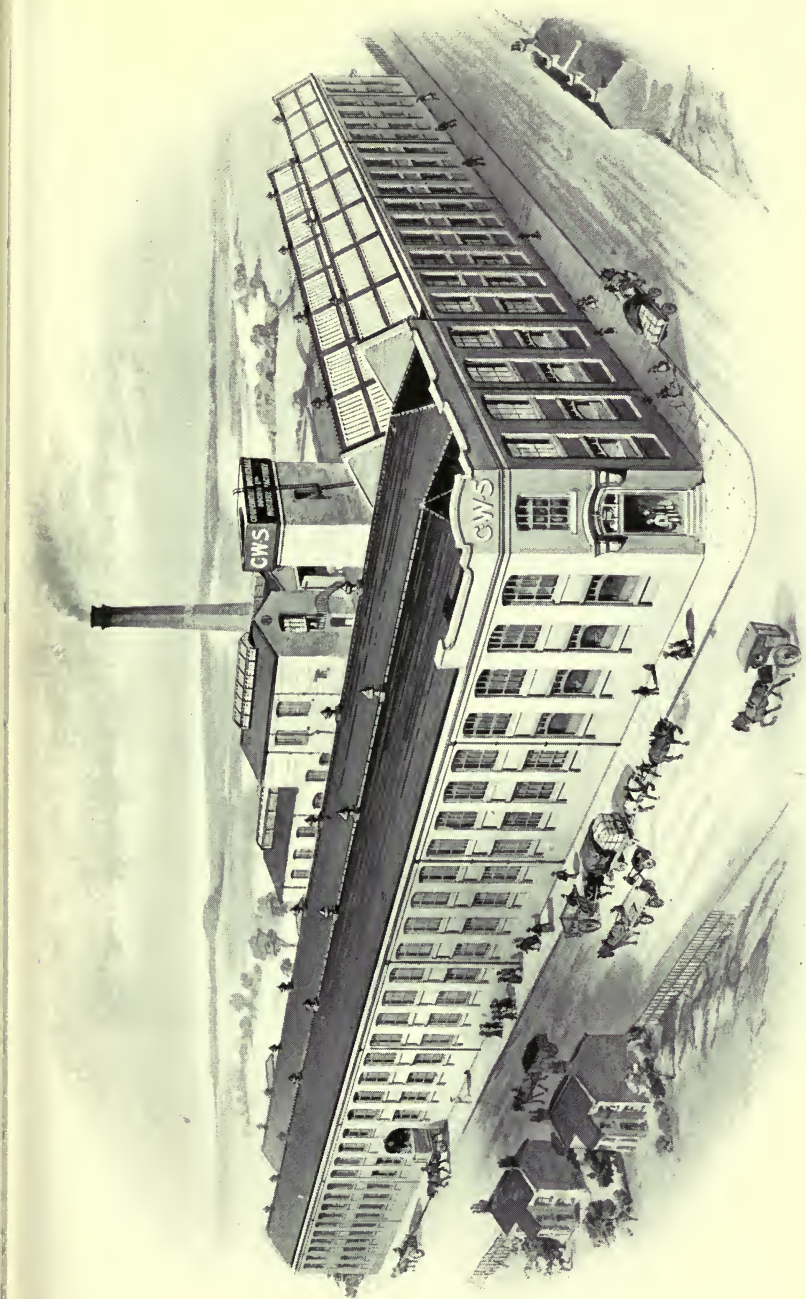
Hosiery Factory, Huthwaite.

THE connection of the C.W.S. with hosiery began in 1903, when the Leicester Hosiery Factory, which had previously been run as a copartnership works, was taken over as a going concern. For about five years operations were carried on in the old building, but in 1908 the business was transferred to a new and commodious factory designed and erected by the C.W.S. at Hucknall Huthwaite, fourteen miles from Nottingham.

The building, which lies just behind the main road from Sutton to Huthwaite, is of two storeys without a basement. It takes the shape of an L, with the engine-house and other incidental buildings grouped in an angle. From one extreme of the L to the other it is one lofty hall, lit from roof and sides.

The factory produces all kinds of hosiery, such as stockings suitable for all varieties of extremities; socks also, and underclothing, cardigans, &c.

All that modern machinery can do, guided by expert management, is brought to bear upon the work, with the result that the C.W.S. hosiery is second to none.



Hucknall Huthwaite Hosiery Factory.



Bury Weaving Shed.

Weaving Shed, Bury.

THIS factory, opened in February, 1905, is situated at Springs, Bury, about ten miles from Manchester, and, being directly connected with the Lancashire and Yorkshire Railway, is conveniently placed with regard to traffic facilities. As may be seen from the illustration, ample provision is made for a full volume of light, and the floor space gives ample room for each branch of the work. There are about 900 looms at work making domestics, Wigans, sheetings, &c. The material woven here is dyed and finished elsewhere, these operations being distinct and separate trades. The bulk of it reappears as lining or pocketing, the "Sataline" fabric being in considerable favour amongst the Societies.

Keighley Ironworks.

THE inception of these works was due to the local Co-operators, who in 1885 had under consideration a proposition to enter into a local industry. Eventually a Society was formed and registered, premises taken, and work commenced.

In 1907 negotiations were promoted with a view to the acquirement of the Society by the C.W.S., and in 1908 the transfer was an accomplished fact.

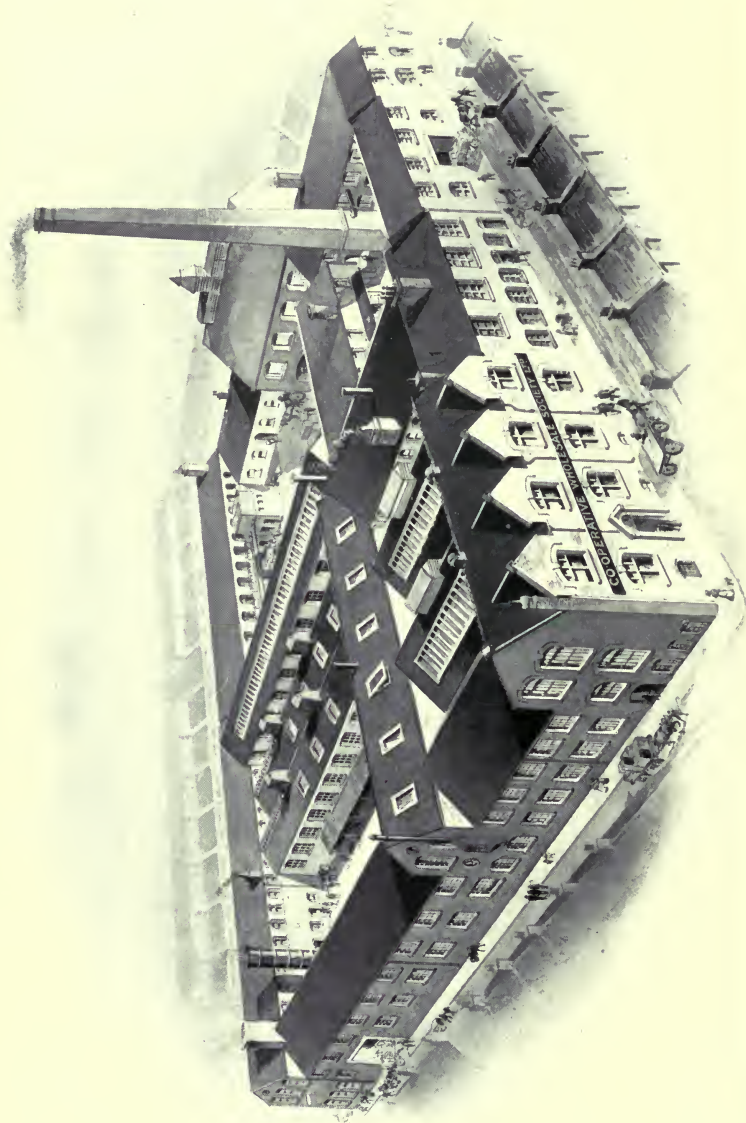
In 1909 the foundry was extended and more commodious buildings erected for the machine department, and altogether the buildings are very substantial and well adapted to the demands of the work. The works are thoroughly equipped with machinery for economical production, and for both driving and lighting electricity is the motive power.

As regards conditions of labour and wages paid, there is no hesitation in declaring them to be in harmony with the aims and desires of Co-operators.

The principal articles of manufacture are washing machines and wringers, bedsteads of iron and brass, and wire mattresses.



Keighley Ironworks.



Dudley Bucket and Fender Works.

Dudley Bucket and Fender Works.

THESE works were established in 1888 as an independent Productive Society, and after twenty years of steady progress the works were taken over by the C.W.S. at the same time as the Keighley Ironworks.

The main products of the factory are fenders, fire-irons (curb, brass, and antique), and fire brasses. These are of a great variety in design, as new patterns are constantly in demand. Iron, steel, brass, and copper are all brought into requisition, singly or in combination, to produce attractive articles of furniture. The less ornamental but often more useful bucket is also made in large quantities and many sizes. Galvanised goods, such as buckets, baths, waterloos, &c., also constitute a large proportion of the trade.

Birtley Tinplate Works.

THESE are the largest works of the kind in the north of England devoted to the production of tinware, steel, and sheet metal goods of every description.

The works are situated in the south-west of Birtley, adjoining the main line of the North-Eastern Railway, six miles south of Newcastle-on-Tyne.

The building is a brick structure, composed of single and two-storey buildings, and, with the various outbuildings, covers close on an acre of land.

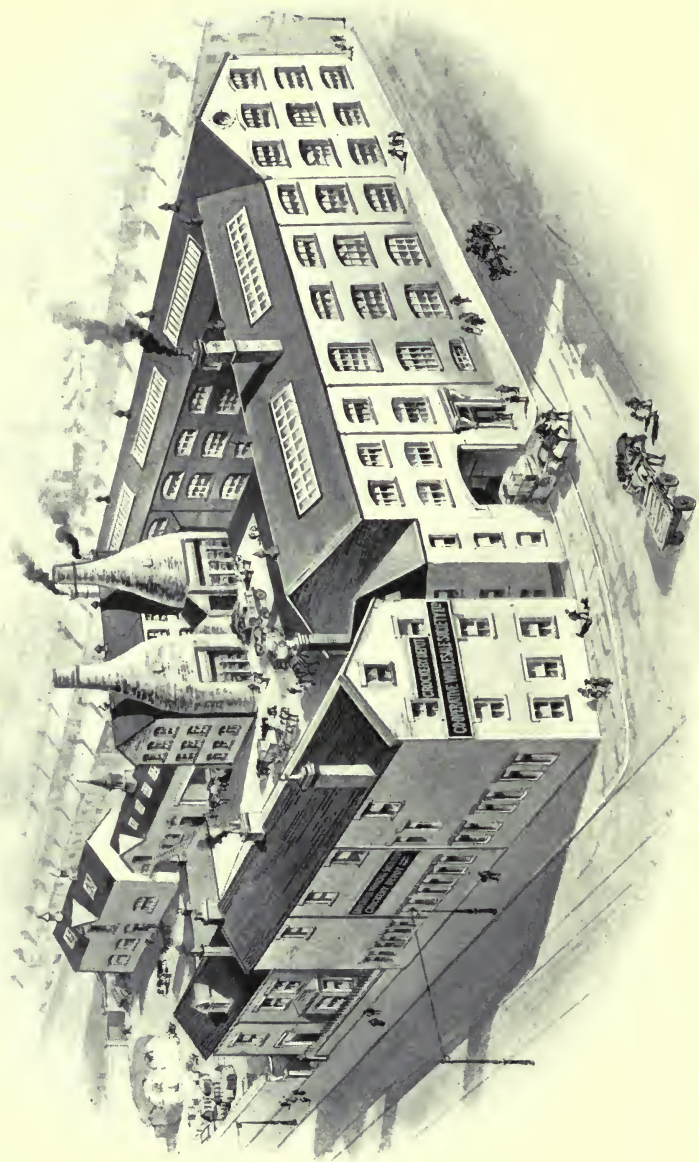
The machine and general workshop is fitted up with modern machinery, with power presses for all classes of work, and automatic machinery for the production of sheet metal goods. Domestic tinware is here made in large quantities and of great variety, over 500 various articles being made in this department.

Special flour bins and shoots are made for the storage of all kinds of flour, meal, and grain. In this department are also manufactured the noted steel panel trunks. There are also manufactured ventilators, flour mill spouts and hoppers, &c., to suit the requirements of the various productive departments.

All the machinery is worked by electric motors, and the conditions of labour are all that could be desired.



Birtley Tinplate Works.



Longton (Staffs.) Crockery Depot.

Longton Crockery Depot.

THE pottery trade first engaged the attention of the Wholesale Society in 1886, when the increasing business in this class of goods gave rise to the suggestion to establish a Depôt in the manufacturing district for the purpose of collecting and distributing the articles suitable for Co-operative trade.

The result of thus aggregating the needs of Societies has been very successful, for the business connections and extensive dealing of the C.W.S. with the local manufacturers enables them to supply small orders with much advantage to the retail Society, and large ones on same terms as makers.

At the commencement premises were rented, but growth of trade justified the erection of a building, and in 1889 the new place was occupied. Sufficient land was acquired at the same time to admit of future developments, and from time to time additions have been made.

About 1898 the C.W.S. decided to start a decorating department and build a kiln, so that Societies could have the satisfaction of purchasing an article finished under healthy conditions. Now there are three kilns, and nearly £1,400 per year is paid in wages to this department.

Goods sold from Longton are drawn from sources where the best conditions of labour prevail, and a large quantity are dipped in either low solubility or leadless glaze.

During 1911 we supplied 300,000 articles for Societies' jubilees, fêtes, &c. (including Coronation mugs).

Fellmongering, Fat, and Bones Department, Pontefract.

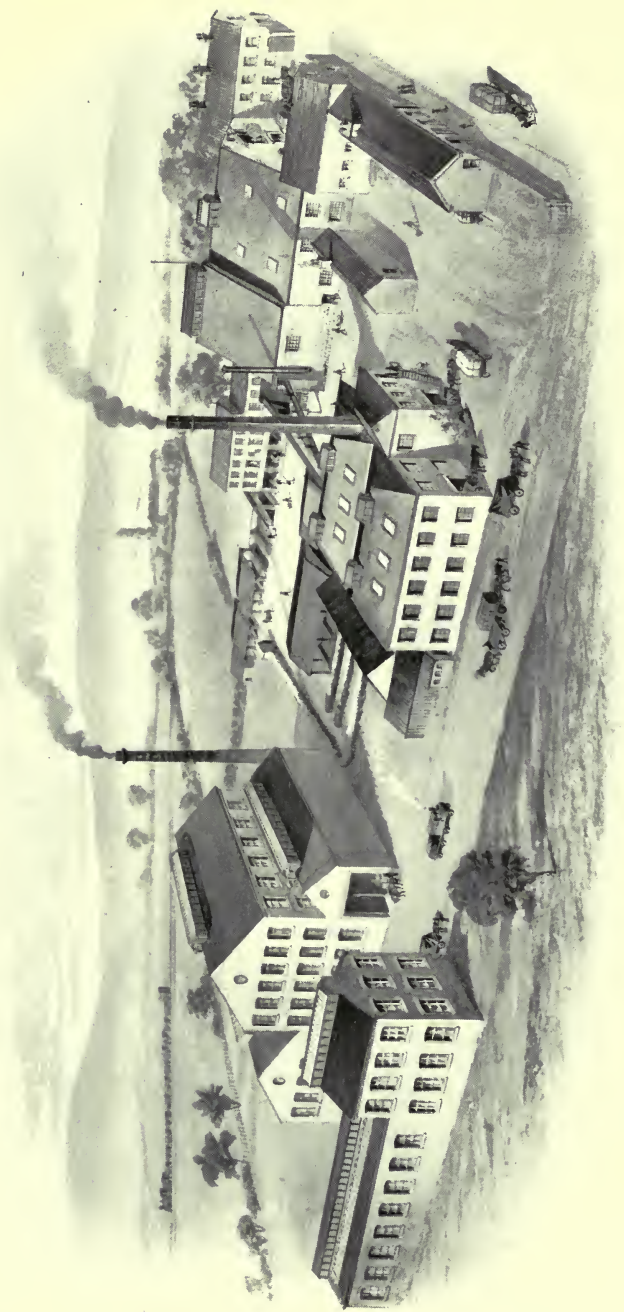
THE buildings shown on the opposite page are where the C.W.S. conduct their fellmongering business, and also their fat and bone business. In the foreground is the fellmongering department.

Fellmongering is that process by which wool is separated from the sheep skins. There are several ways of doing this, and that employed by us is by applying to the flesh side of the skin a mixture of lime and sulphide of sodium; the skins are allowed to lie two days with this mixture on them; they are then washed, and the wool after the treatment leaves the skin (or pelt, as it is called in the trade) readily. It has to be pulled off by hand, because on every skin there are several qualities of wool, and this has to be carefully sorted by hand as it is pulled off. The wool is then to be dried, and stored in the large building shown on illustration for sale.

During the year ended August 31st, 1909, we treated 300,000 skins in this department and employed forty men.

The bone department (which is in the background) extracts grease from bones and then grinds the bones into bone meal, which is sold for manure. The grease is extracted by putting the bones, after being roughly broken, into large tanks; the tanks are then sealed, and by means of a pipe benzine is run into these tanks. The benzine is driven off again by means of steam and recovered for future charges; the bones are then ready for grinding.

All these departments are worked in conjunction with the Hide and Skin Department.



Pontefract Fellmongering Works.



Paint and Colour Works, Rochdale.

Paint and Colour Works, Rochdale.

THESE premises were originally occupied as a flour mill, but after the mill was taken over by the C.W.S. the business was transferred to the Sun Mill, Manchester, and the Star Mill, Oldham.

The trade in paints, varnishes, and colours had reached a point which justified the Society in manufacturing, and the buildings have undergone extensive alterations to adapt them to this special work.

Everything has been done in the way of management, equipment, and materials to ensure the supply of goods that shall give entire satisfaction.

Esbjerg Butter Depot.

THE land is freehold, and covers a total area of 1,889 square yards. Situated in a sixteen years old garden stands the house occupied by the manager, adjacent to cool butter cellars of about 100 square yards.

In conjunction with these cellars, on the right side of the yard is the principal butter warehouse—one large room of about 235 square yards, fitted with refrigerating arrangements and facilities for handling the butter properly; through these cellars about 2,400 casks of Danish butter pass weekly.

Opposite to the cellars stands the office building, containing three nice, light, and spacious office rooms, in which the clerks are employed.

Well paved and otherwise kept in good order, and with flowers and trees espaliered along the railings and the whitewashed walls, the establishment is an attractive advertisement for the C.W.S. in Denmark.



Esbjerg (Denmark) Depot.



Odense Depot.

Odense Depot.

THIS Depôt for butter, eggs, and bacon commenced business on June 26th, 1898. The newly-erected butter warehouse is built at the harbour on leasehold land belonging to the Odense Town Council, and covers an area of 800 square yards.

A railway siding, connected with the main line, runs along in close proximity to the western side of the building, giving the best facilities for the receiving and despatching of goods by rail. The east side of the building faces the quay, and the berth of the steamers to Great Britain is exactly opposite and only a few yards distant from the warehouse.

The premises in every way satisfy modern requirements, the butter cellars being equipped with refrigerating plant, and the offices with hot-water heating installation, with electric light over the whole building.

The whole arrangement is ideal, and a further testimony to the endeavours of the C.W.S. to supply Co-operators with articles made and distributed under the most perfect conditions.

Herning Bacon Factory.

THIS factory was purchased in 1900, and business commenced immediately after reconstruction and the additions to the buildings were completed.

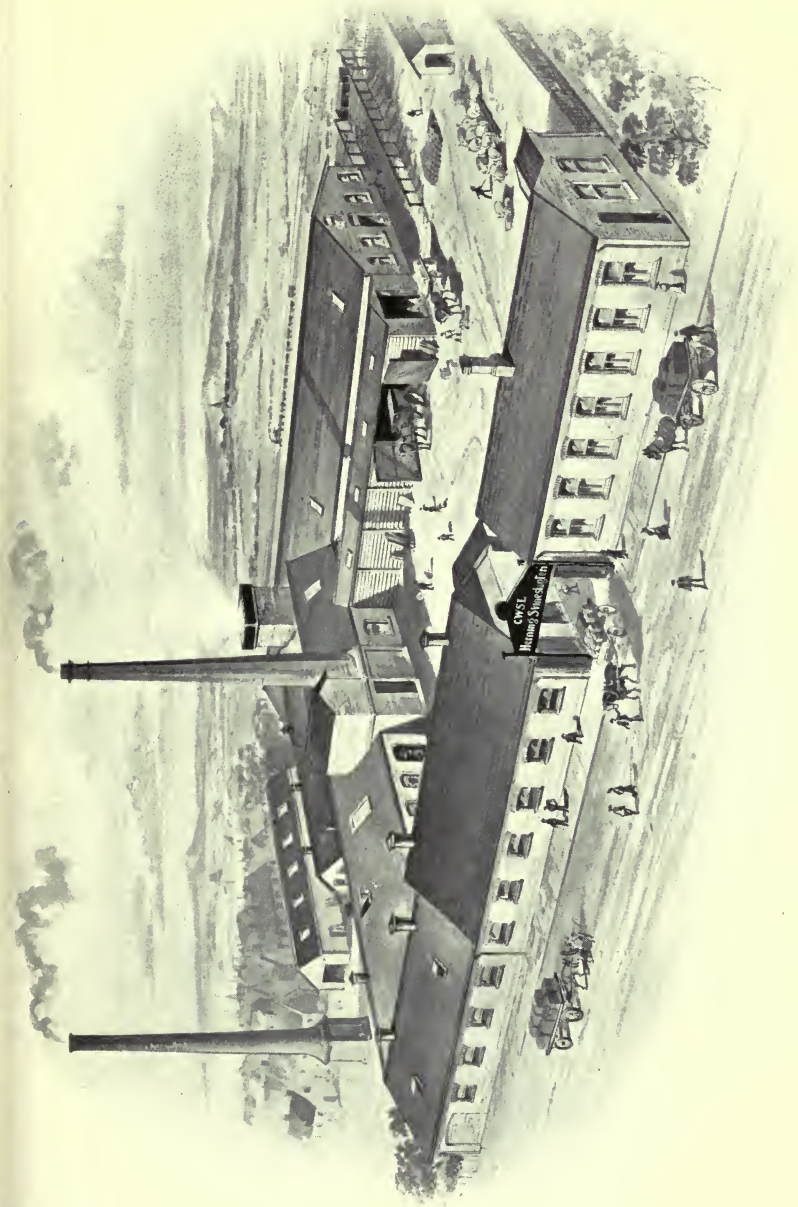
The front building on the right of the entrance comprises the manager's and clerks' offices. On the left is the weighing-room for live hogs, which leads into the sties. Adjoining the sties is the horse stable. In continuation, we reach the sticking-pen, and, turning to the right, the slaughter-house, in which will be found the scalding-tank, singeing-stove, and destruction-room. In the same building, but on the right, is the sausage-room and smoking-stove, with large shaft, and the lard melting-room.

Close behind the slaughtery building on the left is the gut-house, and on the extreme left, with the large shaft, is the engine-room, boiler-house, and refrigerating machinery; the condenser belonging to this can be seen standing on top of the roof.

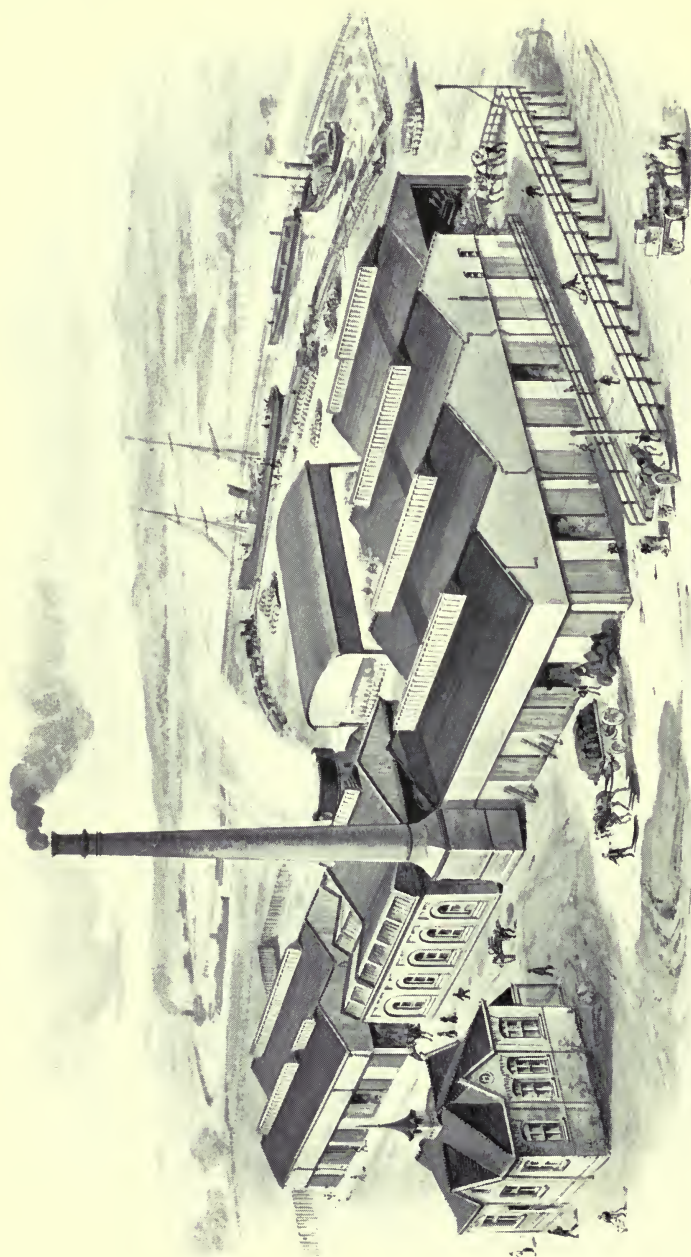
The large building at the back contains the curing-room, cooling-room, hanging-room, and baling-room.

Parallel with the baling-room will be seen a fence which runs along the passage where the pigs are unloaded from the railway trucks, the railway line running close by this building, with easy access for loading and unloading of goods.

The front buildings face towards the north, and are built of red brick and slate roof; all the other buildings are of red bricks with tarred felt roofs, which are whitewashed during the spring for the summer season.



Herning Bacon Factory.



Sydney Oil and Tallow Factory.

Sydney Tallow Works.

THESE works, for the production of tallow and cocoanut oil for use in our various soap works, are erected on a suitable and excellent site in Sydney, the position having been specially selected as being particularly adapted to the receiving of the raw materials and the despatch of the manufactured products. They were specially designed and built for those particular manufactures, all the machinery being of the latest and up-to-date description.

Fruit Packing Depot, Denia.

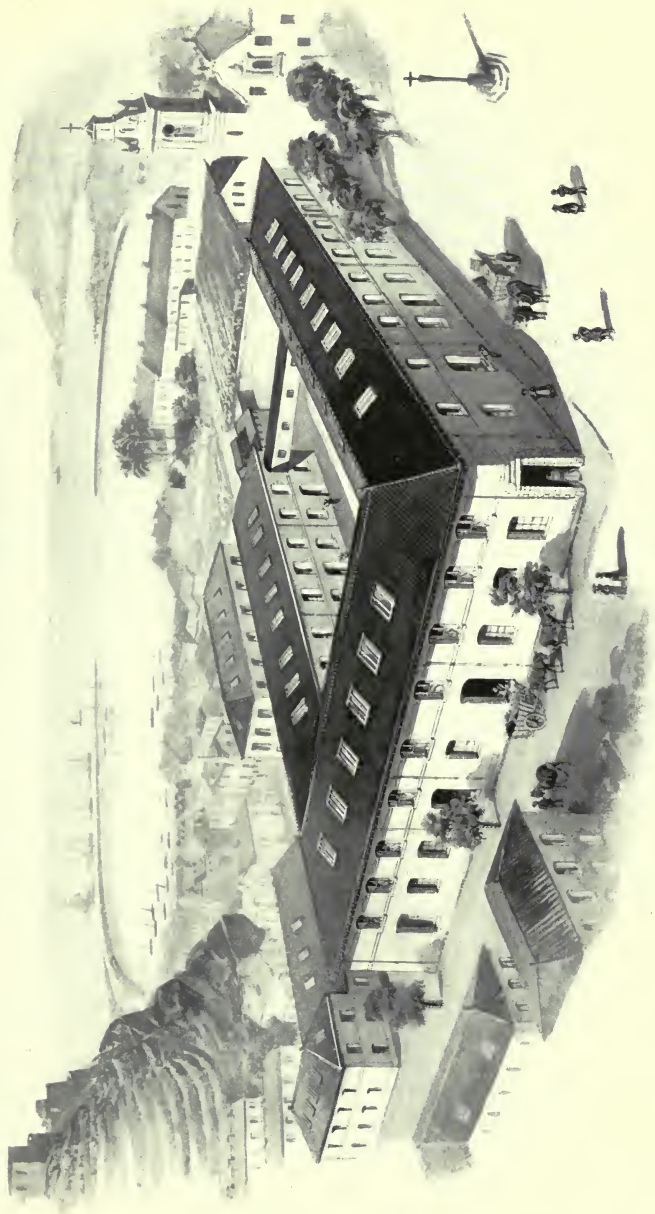
THIS substantially-built warehouse is the C.W.S. Depôt for the packing and exportation of Spanish produce. Denia is situated about seventy miles south of Valencia on the Mediterranean coast, and is the principal port of shipment of Valencia raisins. Co-operators' requirements of the latter commodity having greatly increased in recent years, the old rented property was found inadequate, and it became necessary to make other provision for carrying on the business efficiently. Land was bought in a central position near to rail and quay, and a large, handsome building erected, 75 yards by 45 yards. The *nuevo edificio* is looked upon by the natives as doing credit to the town, and without doubt is second to none in that part of Spain.

The interior is light and airy, and, with ample sanitary accommodation on the very latest hygienic principles, the C.W.S. is keeping up its reputation for looking after the interest of its workers. No one arriving in Denia can fail to notice the words "Co-operative Wholesale Society Ltd.," as the warehouse abuts on a square adjacent to the station.

The walls are of thick rubble, and the columns, girders, and roof principals of iron. The bottom floor, which is used for making up, is tiled, and the upper storey, which serves as the picking department, is concreted.

During the excavations much blasting had to be done, remains of old Moorish foundations being discovered—probably those of buildings connected with the ancient castle or convent close by.

In the season upwards of 600 persons are employed in picking, packing, and shipping Co-operators' requirements.



Denia (Spain) Depot : Calle Gayarre.



S.S. "Fraternity."

Steamships Department.

THE Garston and Rouen service was started by the Society with a fortnightly steamer in the early part of 1879, and in 1894, on the opening of the Manchester Ship Canal, a separate fortnightly service was commenced between Manchester and Rouen, the s.s. "Pioneer" being the first boat to land inward foreign cargo direct on to the Manchester quay.

The two steamers called at Swansea on the outward voyage to fill up with coal and goods.

In 1905 the service was rendered more efficient by making it weekly from each port, instead of fortnightly.

The sailing days are from Manchester every Tuesday; from Garston, Wednesday; and from Swansea, Friday, arriving at Rouen Sunday. The homeward sailings are from Rouen every Wednesday, arriving at Manchester on Sunday. Two steamers are at present engaged in the service, viz., the s.s. "Fraternity" and "New Pioneer."

S.S. "FRATERNITY."

The "Fraternity" was built at Glasgow in 1903. Dimensions, 180ft. 2in. x 28ft. 1in. x 15ft. 6in.; net tonnage, 269. She carries 650 tons cargo and 100 tons bunkers. The crew consists of 15 hands; master, Captain R. Bell.

S.S. "New Pioneer."

THE "New Pioneer" was built at Walker-on-Tyne, December, 1905, to replace the original "Pioneer," sold in 1906. Dimensions, 193ft. x 29ft. 6in. x 12ft. 4in.; net tonnage, 320. She carries 750 tons cargo and 100 tons bunkers. The crew consists of 15 hands; master, Captain J. T. Gemmell.



S.S. "New Pioneer."



Roden Convalescent Home.

The Roden Convalescent Home.

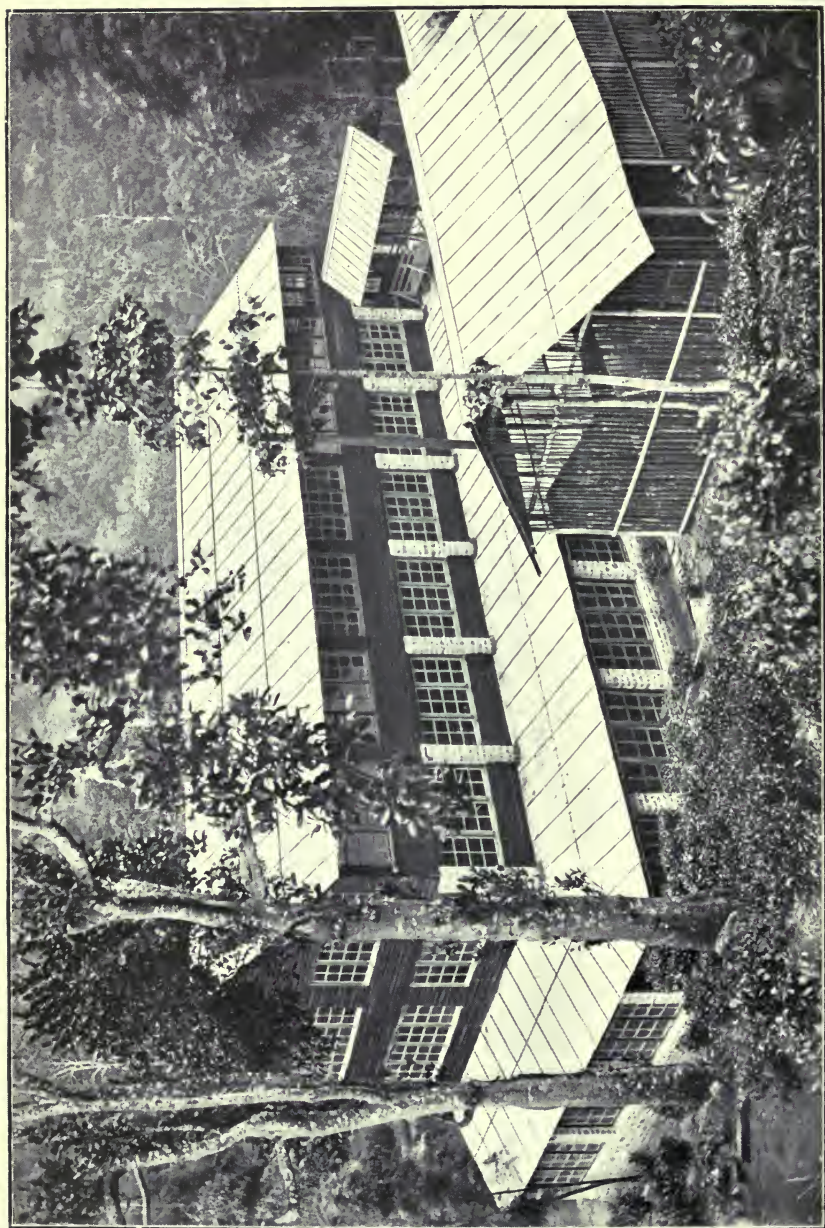
THE Roden Estate, purchased by the C.W.S. in 1896, included the Roden Hall, a small modern country house standing in its own grounds. After alterations and enlargements the house was opened in July, 1901, as a Convalescent Home. It has accommodation for fifty persons. The house includes a men's sitting-room, a billiard-room, a library, a handsome dining-room, which is used also for concerts and dances, a ladies' sitting-room, a conservatory, separate bedrooms, and also bedrooms for married couples as well as the matron's apartments, kitchens, &c. The Home has its own kitchen garden and tennis courts. A bowling green and cricket ground adjacent is used jointly by visitors and the employés of the estate. The Home is open, first, for convalescents, who, being recommended by a Co-operative Society federated with the C.W.S., and not suffering from infectious disease, are received at a charge of 12s. 6d. per week. When there is room visitors are also received at 25s. per week, or for a week-end for 12s. The official receiving day for convalescents is Tuesday, when a physician attends at the Home.

The Roden Estate.

THE C.W.S. Roden Estate, in Shropshire, consists of 742 acres on the banks of the little river Roden, and is situated six miles north-east of Shrewsbury. Of this land 204 acres are farmed by the C.W.S., the remainder being mainly let to farmers. Forty-six acres are (summer, 1911) under fruit, seventy acres are mowing and grazing land, and the rest is planted with peas, roots, and cereals. Besides the fruit farm there are the glasshouses, the total length of which amounts to over a mile and a half. Tomatoes, cucumbers, and grapes are chiefly grown. Thirty-four men are employed on the farm, and thirty-two men and five women in the glasshouses; while in the fruit-picking season a large temporary staff is recruited from the Wellington and Oakengates districts. The fruit picked is taken daily four miles to Crudgington Station, on the Wellington and Market Drayton line, by steam lurry. The lurry does the work of seven horses, and there are fourteen horses kept on the farm. Modern cottages have been built for employés, and are let at a rent of 2s. 6d. weekly. An institute, with lending library and reading and billiard rooms, has also been provided by the C.W.S., and in this building religious services are held every Sunday. The estate has its own water supply by means of a pumping station, and its own plant for electric lighting; also an organised fire brigade. The estate was acquired in 1896.

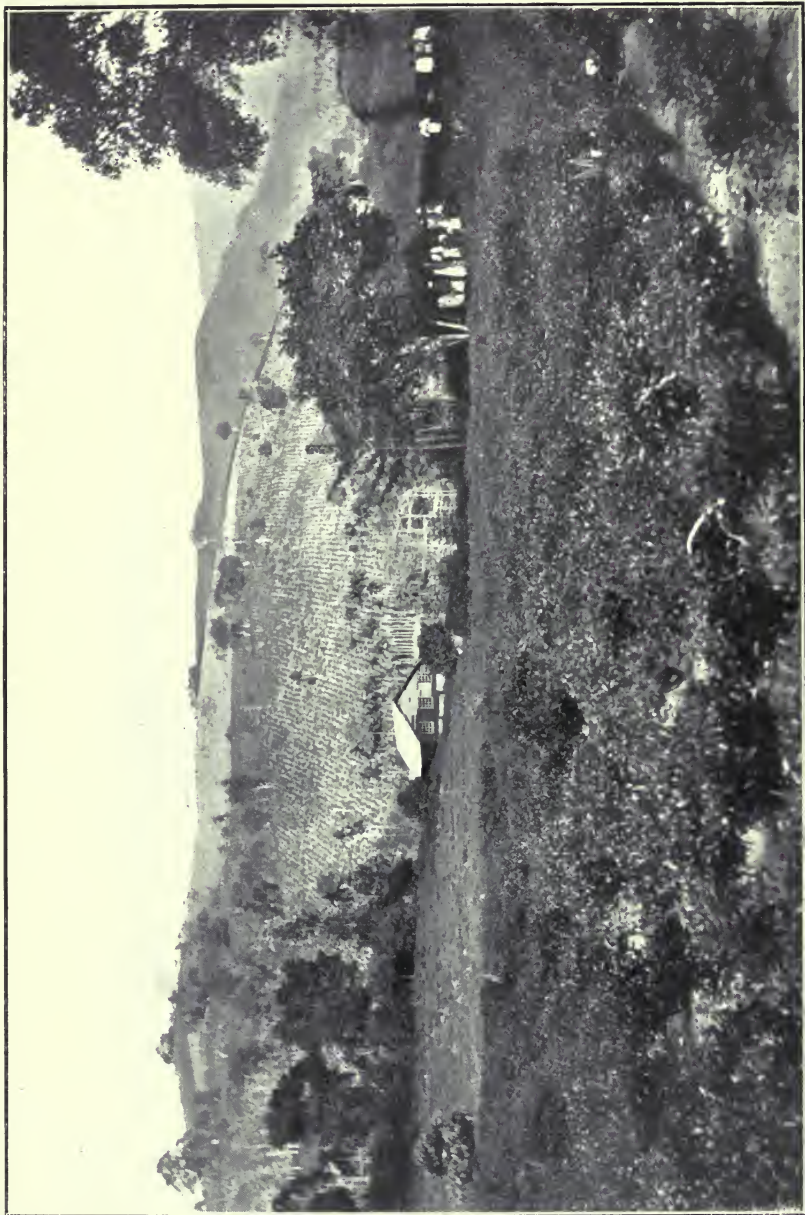


Roden Tomato Houses.

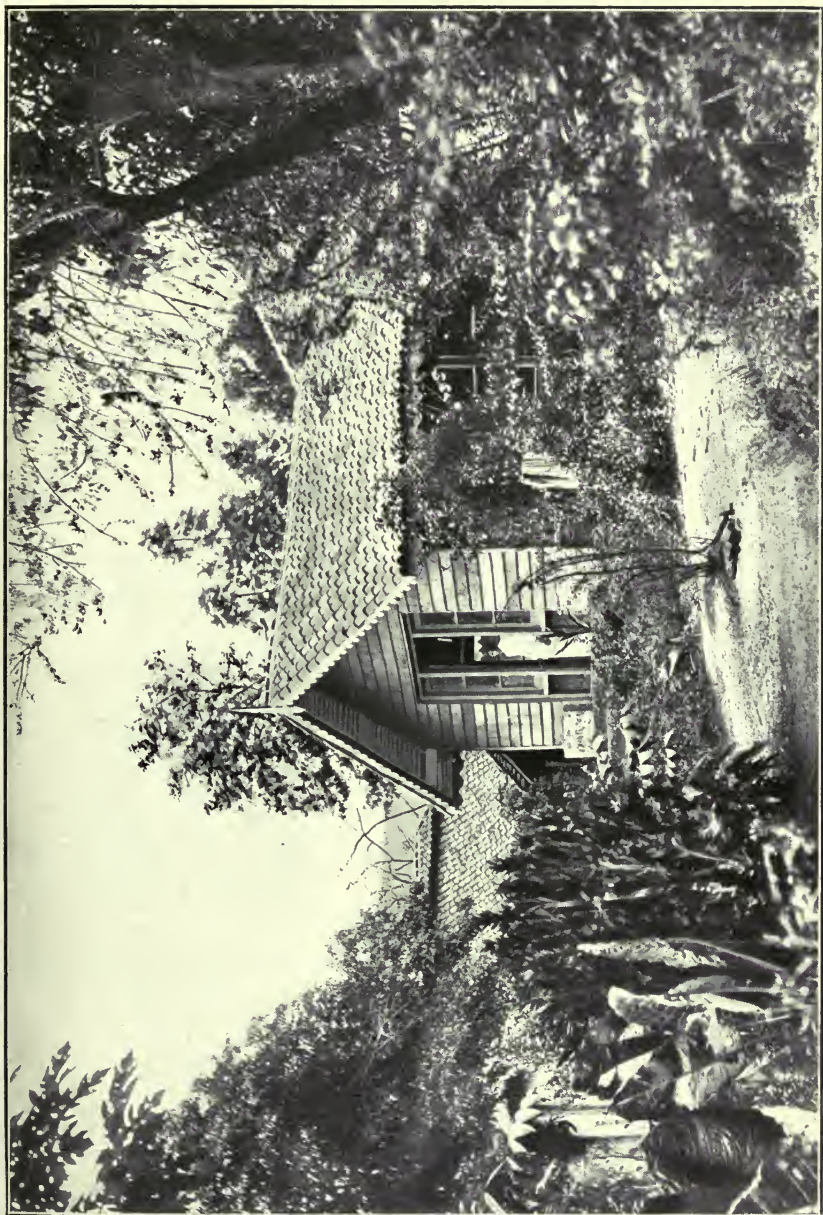


Tea Estates, Ceylon.

IT was in 1882 the English and Scottish Wholesale Societies combined to establish a joint Tea Department in London, adjacent to the dock warehouses and brokers' offices that constitute the great tea market of the country. At the same time tea planting was beginning in the central mountainous districts of Ceylon. The superbly beautiful, winterless island, with its warm steamy atmosphere in the mountain regions round Kandy, is now one of the chief sources of supply, and when the Wholesale Societies decided to follow the trade outside the bounds of this country, and to become tea planters themselves, it was to Ceylon they went. In 1902 the Nugawella and Weliganga estates were bought, and to these properties the Mahavilla and Dambagalla estates have since been added. Altogether, through their Wholesales, English and Scottish Co-operators own 813 acres of Cingalese ground.



Wahioana Tea Estate.



Weliganga Bungalow.

The Co-operative Wholesale Society Limited.

ENROLLED AUGUST 11th, 1863,

under the Provisions of the Industrial and Provident Societies Act,
25 and 26 Vict., cap. 87, sec. 15, 1862.

BUSINESS COMMENCED MARCH 14th, 1864.

SHARES, £5 EACH, TRANSFERABLE.

Wholesale General Dealers, Manufacturers, Bankers, Millers, Printers,
Bookbinders, Boxmakers, Lithographers, Shipowners, Butter
Factors, Lard Refiners, Bacon Curers, Fruit Growers, Drysalters,
Spice Grinders, Saddlers, Curriers, Iron Founders, and Tinplate
Workers, Tea Growers, Blenders, Packers, and Importers,
Dealers in Grocery and Provisions, Drapery, Woollens, Ready-
made Clothing, Boots and Shoes, Brushes, Crockery, Carpets,
Furniture, Coal, &c., &c., &c.

Manufacturers of Flour, Butter, Biscuits, Sweets, Preserves, Pickles,
Candied Peel, Cocoa, Chocolate, Tobacco, Cigars, Cigarettes,
Snuff, Soap, Candles, Glycerine, Starch, Paints, Varnish, and
Colours, Boots and Shoes, Saddlery, Woollens, Clothing, Flannels,
Shirts, Mantles, Underclothing, Corsets, Millinery, Hosiery,
Silesias, Coloured Cotton Goods, Pants, Ladies' Underwear,
Cardigans, Furniture, Brushes, General Hardware, Bedsteads,
Wire Mattresses, Mats, &c.

CENTRAL OFFICES,
BANK, SHIPPING, AND COAL DEPARTMENT, GROCERY AND PROVISION,
AND BOOT AND SHOE WAREHOUSES:

Balloon Street, Manchester.

GROCERY SALEROOM, FURNISHING AND STATIONERY
WAREHOUSES:

Corporation Street, Manchester.

DRAPERY WAREHOUSES:

**Balloon Street and Dantzic Street,
Manchester.**

WOOLLEN CLOTH AND READY-MADES
WAREHOUSE:

Dantzic Street, Manchester.

SADDLERY DEPARTMENT:

Balloon Street, Manchester.

HIDE AND SKIN WAREHOUSES:

**Elm Street, Manchester; Copley Hill,
Leeds; and Beeston, Nottingham.**

FELLMONGERING DEPARTMENT:

Pontefract.

BRANCHES:

**West Blandford St., Newcastle-on-Tyne,
AND
Leman Street, London, E.**

SALEROOMS :

LEEDS, HUDDERSFIELD, NOTTINGHAM, BLACKBURN,
AND BIRMINGHAM.

PURCHASING AND FORWARDING DEPÔTS.

England :

LIVERPOOL, MANCHESTER, BRISTOL, LONGTON, GOOLE, GARSTON,
CARDIFF, AND NORTHAMPTON.

Ireland :

CORK, LIMERICK, TRALEE, AND ARMAGH.

America : NEW YORK.

Canada : MONTREAL.

France : ROUEN.

Spain : DENIA.

Denmark : COPENHAGEN,

Denmark : AARHUS,

ODENSE,

HERNING,

ESBJERG.

Sweden : GOTHENBURG.

IRISH CREAMERIES :

BILBOA.

GORMANSTOWN.

TARMON.

BUNKAY BRIDGE.

KILCOMMON.

TRALEE.

And 13 Auxiliaries.

PRODUCTIVE WORKS AND DEPARTMENTS.

Biscuits, Sweets, and Drysaltery Works:

CRUMPSALL, NEAR MANCHESTER.

Boot and Shoe Works:

LEICESTER, HECKMONDWIKE, AND RUSHDEN.

Soap, Candle, Glycerine, Lard, and Starch Works:

IRLAM, NEAR MANCHESTER,
SILVERTOWN (LONDON), AND DUNSTON-ON-TYNE.

Tallow and Oil Works:

SYDNEY (AUSTRALIA).

Woollen Cloth Works:

LIVINGSTONE MILL, BATLEY.

Clothing Factories:

HOLBECK (LEEDS), BROUGHTON (MANCHESTER),
AND PELAW-ON-TYNE.

Cocoa and Chocolate Works:

DALLOW ROAD, LUTON.

Flour Mills:

DUNSTON-ON-TYNE, SILVERTOWN (LONDON), OLDHAM,
MANCHESTER, AND AVONMOUTH (BRISTOL).

Furniture Factories:

BROUGHTON (MANCHESTER) AND PELAW-ON-TYNE.

Printing, Bookbinding, Boxmaking, and
Lithographic Works:

LONGSIGHT (MANCHESTER), PELAW-ON-TYNE, AND LEICESTER.

Preserve, Candied Peel, and Pickle Works,
also Vinegar Brewery:

MIDDLETON JUNCTION, NEAR MANCHESTER.

PRODUCTIVE WORKS AND DEPARTMENTS—*contd.*

Shirts, Mantles, and Underclothing :

BROUGHTON (MANCHESTER).

Millinery :

MANCHESTER.

Cabinet, Paper, Tailoring, Shirts, Kerseys, Drugs, &c. :

PELAW-ON-TYNE.

Tailoring and Bedding :

LONDON.

Bacon Factories :

TRALEE (IRELAND) AND HERNING (DENMARK).

Lard Refineries :

WEST HARTLEPOOL AND IRLAM.

Tobacco, Cigar, Cigarette, and Snuff Factory :

SHARP STREET, MANCHESTER.

Pepper Factory :

HANOVER STREET, MANCHESTER.

Flannel Factory :

HARE HILL MILLS, LITTLEBORO'.

Corset Factory :

DESBOROUGH.

Hosiery, &c., Factory :

HUTHWAITE, NOTTS.

Tea Gardens :

CEYLON.

Weaving Sheds :

BURY AND RADCLIFFE.

Brush and Mat Works :

HUNSLET, LEEDS.

Fruit Farms :

RODEN (SHROPSHIRE), MARDEN (HEREFORD).

General Hardware, Bedstead, Wire Mattress, and

Tinplate Works :

DUDLEY, BIRTLEY, AND KEIGHLEY.

Butter Factory :

BRISLINGTON, BRISTOL.

Paint, Varnish, and Colour Works :

ROCHDALE.

SHIPOWNERS AND SHIPPERS

BETWEEN

GARSTON AND ROUEN; MANCHESTER AND ROUEN.

STEAMSHIPS OWNED BY THE SOCIETY:

"FRATERNITY," "NEW PIONEER," "DINAH,"
AND "BRITON."

BANKING DEPARTMENT.

Agencies: .

THE LONDON COUNTY AND WESTMINSTER BANK LIMITED,
LONDON, AND BRANCHES.

THE MANCHESTER AND COUNTY BANK LIMITED, WITHY
GROVE, MANCHESTER, AND BRANCHES.

THE NATIONAL PROVINCIAL BANK OF ENGLAND LIMITED,
MANCHESTER, AND BRANCHES.

THE MANCHESTER AND LIVERPOOL DISTRICT BANK LIMITED,
WITHY GROVE, MANCHESTER, AND BRANCHES.

THE LANCASHIRE AND YORKSHIRE BANK LIMITED,
MANCHESTER, AND BRANCHES.

THE UNION BANK OF MANCHESTER LIMITED, MANCHESTER,
AND BRANCHES.

THE LONDON CITY AND MIDLAND BANK LIMITED, CORNHILL,
LONDON, AND BRANCHES.

WILLIAMS DEACON'S BANK LIMITED, MANCHESTER, AND
BRANCHES.

BARCLAY AND CO. LIMITED, LONDON, AND BRANCHES.

LLOYD'S BANK LIMITED (LAMBTON'S BRANCH),
NEWCASTLE-ON-TYNE, AND BRANCHES.

UNITED COUNTIES BANK LIMITED, BARNSLEY, AND BRANCHES.

LONDON JOINT STOCK BANK (LATE YORK CITY AND COUNTY
BANK LIMITED), YORK, AND BRANCHES.

UNION OF LONDON AND SMITH'S BANK, BARNSLEY,
AND BRANCHES.

CAPITAL AND COUNTIES BANK, LONDON, AND BRANCHES.

PARRS BANK, MANCHESTER, AND BRANCHES.

NORTHAMPTONSHIRE UNION BANK, RUSHDEN, AND BRANCHES.

WEST YORKSHIRE BANK, HALIFAX, AND BRANCHES.

THE COMMITTEE.

ADAMS, Mr. THOMAS, 12, Park View, Stockton-on-Tees.
 ALLEN, Mr. T. W., 19, Bryngwyn Road, Newport, Mon.
 CIAPPESSONI, Mr. FRANCIS A., George Street, Carlisle.
 COLEY, Mr. PHILIP, 22, Stansfield Street, Sunderland.
 DEANS, Mr. ADAM, The Limes, Belle Grove, Welling, Kent.
 DUDLEY, Mr. W. E., Highlands Road, Runcorn.
 ELSEY, Mr. HENRY, Bickleigh, Festing Grove, Festing Road, Southsea.
 ENGLISH, Mr. JOSEPH, Tyneholme, Birtley, R.S.O., Co. Durham.
 GRAHAM, Mr. WILLIAM D., 123, Bede Burn Road, Jarrow-on-Tyne.
 GRINDROD, Mr. EMMANUEL, 13, Holker Street, Keighley.
 HAYHURST, Mr. GEO., Hameldon, Manchester Road, Accrington.
 HEMINGWAY, Mr. WASHINGTON, 108, Bolton Road, Pendleton,
 Manchester.
 HIND, Mr. THOMAS, 53, St. Peter's Road, Leicester.
 HOLT, Mr. ROBERT, Brier Crest, Deeplish Road, Rochdale.
 JOHNS, Mr. JOHN ERNEST, Westgate, Eldon Road, Reading.
 KILLON, Mr. THOMAS, 7, Tenterden Street, Bury.
 LANDER, Mr. WILLIAM, 32, Grosvenor Street, Bolton.
 MARSHALL, Mr. CHARLES, 30, Markham Street, York.
 McINNES, Mr. DUNCAN, Hamilton Road, Lincoln.
 MOORHOUSE, Mr. THOMAS E., *Reporter* Office, Delph.
 MORT, Mr. ISAAC, 233, High Road, Leyton, Essex.
 PARKES, Mr. MILES, 16, Heathfield Avenue, Crewe.
 PINGSTONE, Mr. HENRY C., Yew Bank, Brook Road, Heaton Chapel,
 Manchester.
 SHILLITO, Mr. JOHN (*President*), 4, Park View, Hopwood Lane, Halifax.
 SHOTTON, Mr. THOMAS E., Summerhill, Shotley Bridge, Durham.
 THORPE, Mr. GEORGE, 6, Northfield, Highroyd, Dewsbury.
 THREADGILL, Mr. A. E., 4, Sherfield Road, Grays, Essex.
 TWEDDELL, Mr. THOMAS (*Vice-President*), Lyndenhurst, Hutton
 Avenue, West Hartlepool.
 WARWICK, Mr. JOSEPH, 7, Waterville Terrace, North Shields.
 WILKINS, Mr. H. J. A., 35, Hamilton Gardens, Mutley, Plymouth.
 WOODHOUSE, Mr. GEORGE, The Laurels, 27, Renals Street, Derby.
 YOUNGS, Mr. H. J., 6, Portland Place, Old Palace Road, Norwich.

SCRUTINEERS:

Mr. F. HARDERN, Oldham. | Mr. J. J. BARSTOW, Dewsbury.

AUDITORS:

Mr. THOS. J. BAYLIS, Masborough. | Mr. C. J. BECKETT, Darwen.
 Mr. THOMAS WOOD, Manchester. | Mr. B. TETLOW, Newcastle-on-Tyne.
 Mr. P. G. REDFEARN, Birstall.

OFFICERS OF THE SOCIETY.

Secretary and Accountant :
Mr. THOMAS BRODRICK.

Bank Manager and Cashier :
Mr. THOMAS GOODWIN.

BUYERS, SALESMEN, &c.

Manchester—Grocery and Provisions :

Mr. JAS. MASTIN.
Mr. A. W. LOBB.

Mr. LEWIS WILSON.
Mr. JOSEPH HOLDEN.

Mr. R. TURNER.

Manchester—Paper, Twine, &c.

Mr. H. WIGGINS.

Manchester—Drapery :

Mr. J. C. FODEN.
Mr. P. RYDER.
Mr. G. TOMLINSON.
Mr. J. BLOMELEY.
Mr. J. BOWDEN.

Mr. E. LEES.
Mr. E. C. REVETT.
Mr. J. D. BALL.
Mr. W. SWINDALE.
Mr. J. EDE.

Mr. H. MOORES.

Manchester—Woollens, Boots, and Furniture :

Woollens, Ready-mades, and Outfitting....Mr. W. GIBSON.
Boots and Shoes and SaddleryMr. HENRY JACKSON.
General FurnishingMr. T. R. ALLEN.
Furniture and HardwareMr. F. E. HOWARTH.

Shipping Department :

Mr. A. E. MENZIES.

Coal Department :

Mr. S. ALLEN.

BUYERS, SALESMEN, &c.—*continued.*

Manchester, Leeds, Newcastle, and Beeston—Hides and Skins:

Mr. R. ASHTON.

Pontefract—Fellmongering :

Mr. R. ASHTON.

Shipping and Forwarding Depôts :

Rouen France)Mr. JAMES MARQUIS.

GooleMr. E. W. RAPER.

London :

Tea and CoffeeMr. W. B. PRICE.

Luton :

Cocoa and ChocolateMr. E. J. STAFFORD.

Liverpool :

Grocery and ProvisionsMr. WM. L. KEWLEY.

Salerooms :

LeedsMr. WM. POLLARD.

NottinghamMr. A. DELVES.

HuddersfieldMr. J. O'BRIEN.

BirminghamMr. J. BARLOW.

BlackburnMr. H. SHELMERDINE.

Longton :

Crockery DépôtMr. J. RHODES.

Birmingham :

Cycle DépôtMr. H. H. BAILEY.

BUYERS, SALESMEN, &c.—*continued.*

Newcastle :

Chief Clerk	Mr. H. R. BAILEY.
Grocery and Provisions.....	Mr. ROBT. WILKINSON.
" "	Mr. T. WEATHERSON.
Greengrocery.....	Mr. JOSEPH ATKINSON.
Drugs, Drysaltery, &c.	Mr. R. A. WALLIS.
Paper, Twine, &c.	Mr. H. GLENNY.
Dress	Mr. J. LEE.
Manchester and Greys	Mr. W. STODDART.
Hosiery, Millinery, Fancy, and Mantles	Mr. T. TOWNS.
Woollens and Ready-mades	Mr. J. THOMPSON.
Boots and Shoes	Mr. O. JACKSON.
Furniture, Carpets, and Hardware	Mr. J. W. TAYLOR.
Jewellery, Fancy Goods, and Saddlery	Mr. H. H. BAILEY.
Coal	Mr. E. NELSON.
Cattle	Mr. E. JONES.

London :

Chief Clerk	Mr. W. E. S. COCK.
Grocery and Provisions	Mr. WM. OPENSHAW.
Manchester, Greys, Mercery, Haberdashery, } and Hosiery	Mr. F. G. WADDINGTON.
Millinery, Dress, Fancy, and Mantles.....	Mr. J. W. FORSTER.
Woollens and Ready-mades	Mr. GEORGE HAY.
Boots and Shoes	Mr. ALFRED PARTRIDGE.
Furnishing	Mr. F. LING.
Coal.....	Mr. J. BURGESS.

Bristol Depôt :

Chief Clerk	Mr. J. WHITE.
Grocery and Provisions.....	Mr. J. W. JUSTHAM.
Drapery	Mr. W. J. SHEPARD.
Woollens and Ready-mades	Mr. G. H. BARNES.
Boots and Shoes	Mr. M. WALFORD.
Furnishing	Mr. G. BLANSHARD.
Brislington Factory.....	Mr. O. THOMAS.

BUYERS, SALESMEN, &c.—*continued.*

Cardiff Depôt :

Grocery and Provisions.....Mr. JAS. F. JAMES.
 Drapery.....Mr. W. J. SHEPHARD.

Northampton Depôt :

Mr. A. BAKER.

IRISH DEPÔTS :

BUTTER AND EGGS, ALSO BACON FACTORY.

Limerick :

Mr. PATRICK HURLEY.

Tralee :

Mr. J. J. Mc.CARTHY.

Cork :

Mr. JAMES TURNBULL.

Armagh :

Mr. P. O'NEILL.

Tralee Bacon Factory :

Mr. J. ROBINSON.

COLONIAL AND FOREIGN DEPOTS :

New York (America) :

Mr. JOHN GLEDHILL.

Copenhagen (Denmark) :

Mr. WM. DILWORTH, JUNR.

Aarhus (Denmark) :

Mr. H. J. W. MADSEN.

Esbjerg (Denmark) :

Mr. H. C. KONGSTAD.

Odense (Denmark) :

Mr. C. W. KIRCHHOFF.

Denia (Spain) :

Mr. W. J. PIPER.

Herning (Denmark) :

Mr. A. MADSEN.

Montreal (Canada) :

Mr. A. C. WIELAND.

Gothenburg (Sweden) :

Mr. W. JOHNSON.

MANAGERS, PRODUCTIVE, &c., WORKS.

ARCHITECT	Mr. F. E. L. HARRIS, A.R.I.B.A.
AVONMOUTH FLOUR MILL.....	Mr. A. H. HOBLEY.
BATLEY WOOLLEN CLOTH WORKS	Mr. S. BOOTHROYD.
BIRTLEY TINPLATE WORKS	Mr. A. THORP.
BROUGHTON CABINET FACTORY	Mr. F. E. HOWARTH.
BROUGHTON CLOTHING FACTORY	Mr. A. GRIERSON.
BROUGHTON MANTLE FACTORY	Mr. J. G. HARRISON.
BROUGHTON SHIRT AND UNDERCLOTHING FACTORY.....	Mr. J. EDE.
BUILDING DEPARTMENT.....	Mr. P. HEYHURST.
BURY WEAVING SHED	Mr. H. BLACKBURN.
CRUMPSALL BISCUIT, &c., WORKS	Mr. GEORGE BRILL.
DESBOROUGH CORSET FACTORY	Mr. P. THOMAS.
DUDLEY GENERAL HARDWARE WORKS....	Mr. J. ROUND.
DUNSTON FLOUR MILL	Mr. TOM PARKINSON.
DUNSTON SOAP WORKS.....	Mr. R. BRODRICK.
ENGINEER.....	Mr. R. L. GASS.
HECKMONDWIKE BOOT AND SHOE WORKS..	Mr. JOHN HAIGH.
HUTHWAITE HOSIERY FACTORY	Mr. H. FRANCE.
IRLAM SOAP, CANDLE, GLYCERINE, LARD, AND STARCH WORKS.....	Mr. J. E. GREEN.
KEIGHLEY IRONWORKS	Mr. H. WHALLEY.
LEEDS BRUSH AND MAT FACTORY	Mr. A. W. SAUNDERS.
LEEDS CLOTHING FACTORY	Mr. WILLIAM UTTLEY.
LEICESTER BOOT AND SHOE WORKS	Mr. T. E. HUBBARD.
LEICESTER PRINTING AND BOXMAKING WORKS	Mr. G. BREARLEY.
LITTLEBORO' FLANNEL FACTORY	Mr. W. H. GREENWOOD.
MANCHESTER PRINTING, BOOKBINDING, BOX- MAKING, AND LITHOGRAPHIC WORKS..	Mr. G. BREARLEY.
MANCHESTER TOBACCO, CIGAR, CIGARETTE, AND SNUFF FACTORY	Mr. J. C. CRAGG.
MANCHESTER (TRAFFORD PARK) PROVENDER MILL	Mr. W. H. SLAWSON.
MANCHESTER (TRAFFORD PARK) SUN FLOUR MILL	Mr. W. MATTHEWS.
OLDHAM STAR FLOUR MILL	
MIDDLETON JUNCTION PRESERVE AND CANDIED PEEL WORKS, ALSO PICKLE WORKS AND VINEGAR BREWERY....	Mr. W. J. HOWARD.
PELAW DRUG AND SUNDRIES WORKS	Mr. R. A. WALLIS.
PELAW CABINET WORKS	Mr. W. KERSHAW.
PELAW ENGINEERING WORKS	Mr. WM. FLETCHER.
PELAW PRINTING WORKS	Mr. G. BREARLEY.
PELAW TAILORING, KERSEY, AND SHIRT FACTORIES	Mr. S. BOTTOMLEY.
RADCLIFFE WEAVING SHED.....	Mr. R. ASHWORTH.
ROCHDALE PAINT, VARNISH, AND COLOUR WORKS	Mr. G. BENTLEY.
RUSHDEN BOOT AND SHOE WORKS	Mr. F. BALLARD.
SILVERTOWN FLOUR MILL	Mr. G. V. CHAPMAN.
SILVERTOWN PACKING FACTORY.....	Mr. R. A. WALLIS.
SILVERTOWN SOAP WORKS	Mr. J. R. COWBURN.
SYDNEY (AUSTRALIA) TALLOW & OIL WORKS	Mr. LOXLEY MEGGITT.
WEST HARTLEPOOL LARD FACTORY	Mr. W. HOLLAND.

EMPLOYÉS.

NUMBER OF EMPLOYÉS, OCTOBER, 1911.

DISTRIBUTIVE DEPARTMENTS.

Collective
Totals.

General, Drapery, Woollens, Boot and Shoe, and Furnishing Offices.....	Manchester	580
Bank	"	41
Architect's Office	"	20
Grocery Department	"	308
Old Trafford Wharf, Bacon and Coffee	"	81
Paper, Twine, and Stationery Department Warehouse ..	"	20
Drapery Department	"	295
Woollen Cloth Department	"	64
Boot and Shoe, and Saddlery Department	"	70
Furnishing Department	"	113
Coal	"	6
Hides and Skins	"	11
Building	"	301
Dining-room	"	51
Engineers' and Scales Department.....	"	62
Traffic Department.....	"	56
Other	"	79
		— 2,158

BRANCHES.

Newcastle	Offices	174	
"	Departments	536	
"	Building Department	24	
"	Pelaw Drug and Drysaltery	379	
"	" Paper and Printing	150	
"	" Cabinet Works	193	
"	" Engineering Shop	68	
"	" Dining-room	5	
"	" Clothing Factory	345	
"	" Traffic	108	
		<hr/>	1,982
London	Offices	137	
"	Departments	292	
"	Tailoring	145	
"	Bedding and Upholstery and Polishing	19	
"	Building	111	
"	Traffic	40	
"	Engineers	30	
"	Silvertown Factory	322	
		<hr/>	1,096

JOINT ENGLISH AND SCOTTISH C.W.S.

London Tea and Coffee Department.....	390	
Tea Estates.....	464	
	<hr/>	854
Carried forward.....	6,090	

NUMBER OF EMPLOYÉS, OCTOBER, 1911.

		Collective Totals.
Brought forward		6,090
DEPÔTS.		
Bristol	265	
Cardiff	81	
Northampton	33	
	<hr/>	379
PURCHASING DEPÔTS.		
Goole	6	
Liverpool Branch—Grocery and Shipping	91	
Longton Crockery	61	
Irish Branches	74	
„ Creameries	66	
Tralee Bacon Factory	60	
Leeds Hides and Skins	12	
Beeston „ „	6	
Stockton „ „	4	
Newcastle „ „	12	
Birmingham Cycle	6	
	<hr/>	398
FOREIGN PURCHASING DEPÔTS.		
New York	8	
Montreal	4	
Copenhagen	19	
Aarhus	15	
Gothenburg	12	
Odense	11	
Denia	3	
Sydney	8	
Herning	30	
Esbjerg	13	
	<hr/>	123
SALEROOMS.		
Leeds	5	
Nottingham	3	
Birmingham	2	
Huddersfield	3	
Blackburn	1	
	<hr/>	14
SHIPPING OFFICES.		
Garston	1	
Rouen	16	
	<hr/>	17
STEAMSHIPS.		
“New Pioneer”	15	
“Fraternity”	15	
“Dinah”	3	
“Briton”	3	
	<hr/>	36
Carried forward		7,057

NUMBER OF EMPLOYÉS, OCTOBER, 1911.

		Collective Totals.
Brought forward		7,057
PRODUCTIVE WORKS.		
Avonmouth Flour Mill	91	
Batley Woollen Mill	256	
Birtley Tinplate Works	39	
Brislington Butter Factory	52	
Broughton Cabinet Factory	198	
" Mantle "	202	
" Shirt "	480	
" Tailoring "	736	
" Underclothing Factory	105	
Bury Weaving Shed	349	
Crumpsall Biscuit Works	541	
Desboro' Corset Factory	280	
Dudley Bucket and Fender Works	144	
Dunston Corn Mill	182	
" Soap Works	112	
Enderby Boot and Shoe Works	241	
Heckmondwike Currying Department	26	
" Shoe Works	368	
Huthwaite Hosiery Factory	460	
Irlam Soap Works	758	
Keighley Ironworks	87	
Leeds Ready-Mades	787	
" Brush Factory	206	
Leicester Shoe Works, Knighton Fields	1,312	
" " Duns Lane	453	
" Printing Works	134	
Littleborough Flannel Factory	95	
Longsight Printing Works	1,070	
Luton Cocoa Works (Joint English and Scottish C.W.S.)	289	
Manchester Millinery	21	
" Tobacco Factory	725	
" Sun Corn Mill	149	
" Provender Mill	14	
Middleton Junction Preserve, Pickle, and Vinegar Works	631	
Oldham Star Corn Mill	76	
Pontefract Fellmongering	54	
Rushden Boot Factory	385	
Silvertown Corn Mill	91	
" Soap Works	197	
Sydney Tallow Factory	52	
West Hartlepool Lard Refinery	26	
Wisbech Fruit Dépôt	73	
	—12,547	
Roden Estate	72	
" Convalescent Home	8	
Marden Fruit Farm	32	
Total	19,716	

MEETINGS AND OTHER COMING EVENTS

IN CONNECTION WITH THE SOCIETY IN 1912.

Feb. 3—SATURDAY....Nomination Lists: Last day for receiving.

Mar. 5—TUESDAYVoting Lists: Last day for receiving.

„ 9—SATURDAY....Divisional Quarterly Meetings.

„ 16—SATURDAY....General Quarterly Meeting—Manchester.

May 4—SATURDAY....Nomination Lists: Last day for receiving.

June 4—TUESDAYVoting Lists: Last day for receiving.

„ 8—SATURDAY....Divisional Quarterly Meetings.

„ 15—SATURDAY....General Quarterly Meeting—Manchester.

„ 22—SATURDAY....Half-yearly Stocktaking.

Aug. 10—SATURDAY....Nomination Lists: Last day for receiving.

Sept. 10—TUESDAYVoting Lists: Last day for receiving.

„ 14—SATURDAY....Divisional Quarterly Meetings.

„ 21—SATURDAY....General Quarterly Meeting—Manchester.

Nov. 9—SATURDAY....Nomination Lists: Last day for receiving.

Dec. 10—TUESDAYVoting Lists: Last day for receiving.

„ 14—SATURDAY....Divisional Quarterly Meetings.

„ 21—SATURDAY....General Quarterly Meeting—Manchester.

„ 28—SATURDAY....Half-yearly Stocktaking.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT.

YEAR.	DAY.	EVENTS.
1863	.. Aug. 11 ..	Co-operative Wholesale Society enrolled.
1864	.. Mar. 14 ..	Co-operative Wholesale Society commenced business.
1866	.. April 24 ..	Tipperary Depôt opened.
1868	.. June 1 ..	Kilmallock Depôt opened.
1869	.. Mar. 1 ..	Balloon Street Warehouse opened.
"	.. July 12 ..	Limerick Depôt opened.
1871	.. Nov. 26 ..	Newcastle-on-Tyne Depôt opened.
1872	.. July 1 ..	Manchester Boot and Shoe Department commenced.
"	.. Oct. 14 ..	Bank Department commenced.
1873	.. Jan. 13 ..	Crumpsall Works purchased.
"	.. April 14 ..	Armagh Depôt opened.
"	.. June 2 ..	Manchester Drapery Department established.
"	.. July 14 ..	Waterford Depôt opened.
"	.. Aug. 4 ..	Cheshire Depôt opened.
"	.. " 4 ..	Leicester Works purchased.
"	.. " 16 ..	Insurance Fund established.
"	.. Sept. 15 ..	Leicester Works commenced.
1874	.. Feb. 2 ..	Tralee Depôt opened.
"	.. Mar. 9 ..	London Branch established.
"	.. Oct. 5 ..	Durham Soap Works commenced.
1875	.. April 2 ..	Liverpool Purchasing Department commenced.
"	.. June 15 ..	Manchester Drapery Warehouse, Dantzic Street, opened.
1876	.. Feb. 14 ..	Newcastle Branch Buildings, Waterloo Street, opened.
"	.. " 21 ..	New York Depôt established.
"	.. May 24 ..	S.S. "Plover" purchased.
"	.. July 16 ..	Manchester Furnishing Department commenced.
"	.. Aug. 5 ..	Leicester Works first Extensions opened.
1877	.. Jan. 15 ..	Cork Depôt established.
"	.. Oct. 25 ..	Land in Liverpool purchased.
1879	.. Feb. 21 ..	S.S. "Pioneer," Launch of.
"	.. Mar. 24 ..	Rouen Depôt opened.
"	.. Mar. 29 ..	S.S. "Pioneer," Trial trip.
"	.. June 30 ..	Goole Forwarding Department opened.
1880	.. Jan. 30 ..	S.S. "Plover" sold.
"	.. July 27 ..	S.S. "Cambrian" purchased.
"	.. Aug. 14 ..	Heckmondwike Boot and Shoe Works commenced.
"	.. Sept. 27 ..	London Drapery Department commenced in new premises, 99, Leman Street.
1881	.. June 6 ..	Copenhagen Depôt opened.
1882	.. Jan. 18 ..	Garston Forwarding Depôt commenced.
"	.. Oct. 31 ..	Leeds Saleroom opened.
"	.. Nov. 1 ..	London Tea and Coffee Department commenced.
1883	.. July 21 ..	S.S. "Marianne Briggs" purchased.
1884	.. April 7 ..	Hamburg Depôt commenced.
"	.. May 31 ..	Leicester Works second Extensions opened.
"	.. June 25 ..	Newcastle Branch—New Drapery Warehouse opened.
"	.. Sept. 13 ..	Commemoration of the Society's Twenty-first Anniversary at Newcastle-on-Tyne and London.
"	.. " 20 ..	Commemoration of the Society's Twenty-first Anniversary at Manchester.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT—*continued.*

YEAR.	DAY.	EVENTS.
1884	.. Sept. 29 ..	Bristol Depôt commenced.
"	.. Oct. 6 ..	S.S. "Progress," Launch of.
1885	.. Aug. 25 ..	Huddersfield Saleroom opened.
"	.. Dec. 30 ..	Fire—Tea Department, London.
1886	.. April 22 ..	Nottingham Saleroom opened.
"	.. Aug. 25 ..	Longton Crockery Depôt opened.
"	.. Oct. 12 ..	S.S. "Federation," Launch of.
1887	.. Mar. 14 ..	Batley Mill commenced.
"	.. June 1 ..	S.S. "Progress" damaged by fire at Hamburg.
"	.. July 21 ..	Manchester—New Furnishing Warehouse opened.
"	.. Aug. 29 ..	Heckmondwike—Currying Department commenced.
"	.. Nov. 2 ..	London Branch—New Warehouse opened.
"	.. " 2 ..	Manufacture of Cocoa and Chocolate commenced.
1888	.. July 7 ..	S.S. "Equity," Launch of.
"	.. Sept. 8 ..	S.S. "Equity," Trial trip.
"	.. Sept. 27 ..	S.S. "Cambrian" sold.
"	.. Oct. 14 ..	Fire—Newcastle Branch.
1889	.. Feb. 18 ..	Enderby Extension opened.
"	.. Nov. 11 ..	Longton Depôt—New Premises opened.
1890	.. Mar. 10 ..	S.S. "Liberty," Trial trip.
"	.. May 16 ..	Blackburn Saleroom opened.
"	.. June 10 ..	Leeds Clothing Factory commenced.
"	.. Oct. 22 ..	Northampton Saleroom opened.
1891	.. April 18 ..	Dunston Corn Mill opened.
"	.. Oct. 22 ..	Cardiff Saleroom opened.
"	.. Nov. 4 ..	Leicester New Works opened.
"	.. " 4 ..	Aarhus Depôt opened.
"	.. Dec. 24 ..	Fire at Crumpsall Works.
1892	.. May 5 ..	Birmingham Saleroom opened.
1893	.. " 8 ..	Broughton Cabinet Factory opened.
1894	.. June 29 ..	Montreal Depôt opened.
1895	.. Jan. 23 ..	Printing Department commenced.
"	.. Aug. 5 ..	Gothenburg Depôt opened.
"	.. Oct. 2 ..	Irlam Soap Works opened.
"	.. " 10 ..	Loss of the S.S. "Unity."
1896	.. April 24 ..	West Hartlepool Refinery purchased.
"	.. June 13 ..	Roden Estate purchased.
"	.. " 26 ..	Middleton Preserve Works commenced.
"	.. July 1 ..	"Wheatsheaf" Record—first publication.
1897	.. Feb. 10 ..	New Northampton Saleroom opened.
"	.. Mar. 1 ..	Manufacture of Candles commenced at Irlam.
"	.. " 1 ..	Broughton Tailoring Factory opened.
"	.. " 22 ..	New Tea Department Buildings opened.
"	.. Aug. 7 ..	Sydney Depôt commenced.
"	.. Sept. 16 ..	Banbury Creamery opened.
1898	.. April 1 ..	Littleboro' Flannel Mill acquired.
"	.. May 9 ..	Tobacco Factory commenced.
"	.. July 11 ..	Longsight Printing Works commenced.
"	.. Oct. 20 ..	Corset Factory commenced.
1900	.. Jan. 19 ..	Herning Slagteri purchased.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT—*continued.*

YEAR.	DAY.	EVENTS.
1900	.. Mar. 24 ..	Rushden Factory commenced.
"	.. June 20 ..	Silvertown Flour Mill opened.
1901	.. April 30 ..	Sydney Tallow Factory purchased.
"	.. July 27 ..	Roden Convalescent Home opened.
"	.. Sept. 3 ..	Tralee Bacon Factory commenced.
"	.. Oct. 9 ..	Rushden New Factory opened.
1902	.. April 9 ..	New Birmingham Saleroom opened.
"	.. " 25 ..	Fire at Newcastle Branch (Drapery Department).
"	.. May 1 ..	Work commenced at Pelaw.
"	.. Sept. 8 ..	Luton Cocoa Works opened.
"	.. Nov. 1 ..	Launch of New Steamer, "Unity," Greenock.
1903	.. July 1 ..	Leicester Hosiery Factory taken over.
"	.. Oct. 24 ..	Launch of New Steamer, "Fraternity."
1904	.. Feb. 20 ..	Marden Fruit Farm purchased.
"	.. April 18 ..	New Drapery Buildings, Manchester, opened.
"	.. May 30 ..	Newcastle Hide and Skin Depôt commenced.
"	.. June 20 ..	Brislington Butter Factory commenced.
"	.. July 1 ..	Huddersfield Brush Factory taken over.
"	.. Aug. 24 ..	Stockton Hide and Skin Depôt commenced.
1905	.. Feb. 15 ..	Bury Weaving Shed commenced.
"	.. Feb. 13 ..	Starch Manufacture commenced at Irlam.
"	.. " 27 ..	Lard
"	.. July 3 ..	Desborough "Corset Factory commenced."
"	.. Sept. 5 ..	Esbjerg Depôt opened.
"	.. Oct. 26 ..	Launch of "New Pioneer."
1906	.. Jan. 1 ..	Rochdale Flour Mill taken over.
"	.. Mar. 31 ..	Oldham Star Flour Mill taken over.
"	.. April 28 ..	Sun Flour Mill taken over.
"	.. May 16 ..	Bristol New Depôt opened.
"	.. Nov. 19 ..	Manchester Hide and Skin Depôt commenced.
1907	.. Sept. 14 ..	Mitchell Memorial Hall opened.
"	.. " 19 ..	Leeds Hide and Skin Depôt commenced.
"	.. Oct. 1 ..	New Huddersfield Saleroom opened.
1908	.. Feb. 4 ..	Huthwaite Hosiery Factory commenced.
"	.. " 8 ..	Birmingham Cycle Depôt opened.
"	.. June 13 ..	Silvertown Soap Works commenced.
"	.. " 29 ..	Keighley Iron Works taken over.
"	.. " 29 ..	Dudley Bucket and Fender Society taken over.
"	.. " 29 ..	Birtley Tin Plate Society taken over.
1909	.. Feb. 15 ..	Dunston-on-Tyne Soap Works opened.
"	.. " 22 ..	Pontefract Fellmongering commenced.
"	.. April 5 ..	Leicester Printing Works commenced.
"	.. Sept. 13 ..	Beeston Hide and Skin Depôt commenced.
1910	.. May 7 ..	Avonmouth Flour Mill commenced.
"	.. July 19 ..	New Extensions, London, opened.
1911	.. Dec. 1 ..	Paint and Colour Works, Rochdale, commenced.

LIST OF TELEGRAPHIC ADDRESSES.

- ARMAGH DEPÔT: "WHOLESALE, ARMAGH."
 AVONMOUTH FLOUR MILL: "WHOLESALE, AVONMOUTH."
 BATLEY WOOLLEN MILL: "WHOLESALE, BATLEY."
 BEESTON HIDE AND SKIN DEPARTMENT: "WHOLESALE, BEESTON,
 NOTTS."
 BIRMINGHAM CYCLE DEPÔT: "CO-OPERATE, BIRMINGHAM."
 BIRMINGHAM SALEROOM: "CO-OPERATE, BIRMINGHAM."
 BIRTLEY TINPLATE WORKS: "WHOLESALE, BIRTLEY."
 BLACKBURN SALEROOM: "WHOLESALE, BLACKBURN."
 BRISLINGTON BUTTER FACTORY: "FACTORY, BRISLINGTON."
 BRISTOL DEPÔT: "WHOLESALE, BRISTOL."
 BROUGHTON CABINET FACTORY: "CO-OPERATOR, MANCHESTER."
 BROUGHTON SHIRT, UNDERCLOTHING, AND MANTLE FACTORY:
 "JACKETS, MANCHESTER."
 BROUGHTON TAILORING FACTORY: "TAILORING, MANCHESTER."
 BURY WEAVING SHED: "WHOLESALE, BURY."
 CARDIFF SALEROOM: "WHOLESALE, CARDIFF."
 CENTRAL, MANCHESTER: "WHOLESALE, MANCHESTER."
 CORK DEPÔT: "WHOLESALE, CORK."
 CRUMPSALL WORKS: "BISCUIT, MANCHESTER."
 DESBORO' CORSET FACTORY: "WHOLESALE, DESBORO'."
 DUDLEY BUCKET WORKS: "WHOLESALE, DUDLEY."
 DUNSTON-ON-TYNE SOAP WORKS: "SOAP, DUNSTON-ON-TYNE."
 DUNSTON-ON-TYNE CORN MILL: "WHOLESALE, GATESHEAD."
 GOOLE DEPÔT: "WHOLESALE, GOOLE."
 HARTLEPOOL LARD REFINERY: "WHOLESALE, WEST HARTLEPOOL."
 HECKMONDWIKE SHOE WORKS: "WHOLESALE, HECKMONDWIKE."
 HUDDERSFIELD SALEROOM: "WHOLESALE, HUDDERSFIELD."
 HUTHWAITE HOSIERY FACTORY: "WHOLESALE, HUTHWAITE."
 IRLAM SOAP WORKS: "WHOLESALE, CADISHEAD."
 KEIGHLEY IRONWORKS: "WHOLESALE, KEIGHLEY."
 LEEDS BRUSH FACTORY: "BROOMS, LEEDS."
 LEEDS READY-MADES FACTORY: "SOCIETY, LEEDS."
 LEEDS SALE AND SAMPLE ROOMS: "WHOLESALE, LEEDS."

LIST OF TELEGRAPHIC ADDRESSES—*continued.*

- LEEDS HIDE AND SKIN DEPARTMENT: "SKINS, LEEDS."
 LEICESTER PRINTING WORKS: "TYPOGRAPHY, LEICESTER."
 LEICESTER SHOE WORKS: "WHOLESALE, LEICESTER."
 LIMERICK DEPÔT: "WHOLESALE, LIMERICK."
 LIVERPOOL OFFICE AND WAREHOUSE: "WHOLESALE, LIVERPOOL."
 LONDON BRANCH: "WHOLESALE, LONDON."
 LONDON TEA DEPARTMENT: "LOOMIGER, LONDON."
 LONGSIGHT PRINTING WORKS: "TYPOGRAPHY, MANCHESTER."
 LONGTON CROCKERY DEPÔT: "WHOLESALE, LONGTON (STAFFS.)."
 LUTON COCOA WORKS: "WHOLESALE, LUTON."
 MANCHESTER CENTRAL: "WHOLESALE, MANCHESTER."
 MANCHESTER HIDE AND SKIN DEPARTMENT: "SKINS, MANCHESTER."
 MANCHESTER SUN MILL: "SUNLIKE, MANCHESTER."
 MANCHESTER TOBACCO FACTORY: "TOBACCO, MANCHESTER."
 MARDEN FRUIT FARM: "WHOLESALE, MARDEN, HEREFORD."
 MIDDLETON PRESERVE WORKS: "WHOLESALE, MIDDLETON
 JUNCTION."
 NEWCASTLE BRANCH: "WHOLESALE, NEWCASTLE-ON-TYNE."
 NEWCASTLE BRANCH, PELAW: "WHOLESALE, BILL-QUAY."
 NEWCASTLE BRANCH, CATTLE DEPARTMENT: "KYLOE, NEWCASTLE."
 NEWCASTLE BRANCH, GREENGROCERY (STOWELL STREET): "LOYALTY,
 NEWCASTLE."
 NORTHAMPTON SALEROOM: "WHOLESALE, NORTHAMPTON."
 NOTTINGHAM SALEROOM: "WHOLESALE, NOTTINGHAM."
 OLDHAM STAR MILL: "STAR, OLDHAM."
 PONTEFRACT FELLMONGERING: "WHOLESALE, PONTEFRACT."
 ROCHDALE PAINT WORKS: "WHOLESALE, ROCHDALE."
 RODEN ESTATE: "WHOLESALE, RODEN."
 RUSHDEN BOOT WORKS: "WHOLESALE, RUSHDEN."
 SILVERTOWN FLOUR MILL: "CO-OPERATIF, LONDON."
 SILVERTOWN PRODUCTIVE: "PRODUCTIVO, LONDON."
 SILVERTOWN SOAP WORKS: "OPERSAPO, LONDON."
 TRALEE BACON FACTORY: "BACON, TRALEE."
 TRALEE DEPÔT: "WHOLESALE, TRALEE."
 WISBECH FRUIT DEPÔT: "WHOLESALE, WISBECH."

CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

PAST MEMBERS OF GENERAL COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
*A. Greenwood	Rochdale	1864 March	1874 August.
†Councillor Smithies ..	Rochdale	1864 March	1869 May.
§James Dyson	Manchester	1864 March	1867 May.
John Hilton	Middleton	1864 March	1868 Nov.
Charles Howarth	Heywood	1864 March	1866 October.
J. Neild	Mossley	{ 1864 March 1867 Nov.	{ 1865 Nov. 1868 Nov.
Thomas Cheetham....	Rochdale	1864 March	1865 Nov.
*James Crabtree	Heckmondwike ..	{ 1865 Nov. 1885 Dec. 1886 June	{ 1874 May. 1886 March. 1889 Dec.
W. Nuttall	Oldham	{ 1865 Nov. 1876 June	{ 1866 Feb. 1877 Dec.
Joseph Thomasson....	Oldham	1866 May	1869 Nov.
Edward Hooson	Manchester	1866 May	1869 Dec.
§E. Longfield	Manchester	1867 May	1867 Nov.
Isaiah Lee	Oldham	1867 Nov.	1868 Nov.
†J. M. Percival	Manchester	{ 1868 Feb. 1870 Feb. 1876 March	{ 1868 May. 1872 August. 1882 June.
§D. Baxter.....	Manchester	1868 May	1871 May.
J. Swindells.....	Hyde	1868 Nov.	1869 Nov.
T. Sutcliffe	Todmorden	1868 Nov.	1869 Nov.
†James C. Fox	Manchester	1868 Nov.	1871 May.
W. Marcroft.....	Oldham	1869 May	1871 May.
*§J. T. W. Mitchell	Rochdale	1869 Nov.	1895 March.
Thomas Pearson.....	Eccles	1869 Nov.	1871 Nov.
R. Holgate	Over Darwen	1869 Nov.	1870 Nov.
A. Mitchell	Rochdale	1870 August ..	1870 Nov.
W. Moore.....	Batley Carr	1870 Nov.	1871 August.
†Titus Hall	Bradford	{ 1871 May 1877 June	{ 1874 Dec. 1885 Dec.
B. Hague	Barnsley	{ 1871 May 1874 Dec.	{ 1873 May. 1884 Sept.
Thomas Shorrocks	Over Darwen	1871 May	1871 Nov.

PAST MEMBERS OF GENERAL COMMITTEE—*continued.*

Name.	Nominating Society.	Elected.	Retired.
† R. Allen	Oldham	1871 August ..	1877 April.
Job Whiteley	Halifax	1871 August ..	1872 Feb.
		1873 Feb.	1874 Feb.
† Thomas Hayes	Failsworth	1871 Nov.	1873 August.
Jonathan Fishwick ...	Bolton	1871 Nov.	1872 Feb.
J. Thorpe	Halifax	1872 Feb.	1873 Feb.
		1872 Feb.	1876 June.
† W. Johnson	Bolton	1877 June	1885 March.
		1872 August ..	1874 Feb.
§ H. Whiley	Manchester	1874 May	1876 March.
J. Butcher	Banbury	1873 May	1873 August.
H. Atkinson	Blaydon-on-Tyne ..	1873 August ..	1874 Dec.
William Bates	Eccles	1873 August ..	1907 June.
J. F. Brearley	Oldham	1874 Feb.	1874 Dec.
Robert Cooper	Accrington	1874 Feb.	1876 June.
H. Jackson	Halifax	1874 Dec.	1876 June.
J. Pickersgill	Batley Carr	1874 Dec.	1877 March.
W. Barnett	Macclesfield	1874 Dec.	1882 Sept.
John Stansfield	Heckmondwike	1874 Dec.	1898 June.
Thomas Bland	Huddersfield	1874 Dec.	1907 March.
		1876 Sept.	1885 Sept.
S. Lever	Bacup	1886 March.	1888 May.
F. R. Stephenson	Halifax	1876 Sept.	1877 March.
R. Whittle	Crewe	1877 Dec.	1886 March.
† Thos. Swann	Masborough	1882 Sept.	1899 Feb.
E. Hibbert	Failsworth	1882 Sept.	1895 June.
John Lord	Accrington	1883 Nov.	1907 Sept.
Joseph Mc.Nab	Hyde	1883 Dec.	1886 March
Alfred North	Batley	1883 Dec.	1905 August.
James Hilton	Oldham	1884 Sept.	1890 January.
James Lownds	Ashton-under-Lyne..	1885 March	1895 July.
Samuel Taylor	Bolton	1885 Sept.	1891 Dec.
William P. Hemm....	Nottingham	1888 Sept.	1889 August.
Amos Scotton	Derby	1890 June	1904 October.
James Fairclough ...	Barnsley	1895 Sept.	1911 June.

* Held Office as President.

† Held Office as Secretary and Treasurer.

‡ Held Office as Secretary.

§ Held Office as Treasurer.

* PAST MEMBERS OF NEWCASTLE BRANCH COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
Ephraim Gilchrist	Wallsend	1873 Oct.	1874 Jan.
George Dover	Chester-le-Street ...	1874 Dec.	1877 Sept.
Humphrey Atkinson ..	Blaydon-on-Tyne ..	1874 Dec.	1879 May.
† James Patterson	West Cramlington ..	1874 Dec.	1877 Sept.
John Steel	Newcastle-on-Tyne ..	1874 Dec.	1876 Sept.
William Green	Durham	1874 Dec.	1891 Sept.
Thomas Pinkney	Newbottle	1874 Dec.	1875 March.
Richard Thomson	Sunderland	1874 Dec.	1893 Sept.
† John Thirlaway	Gateshead	1876 Dec.	1892 May.
William Robinson	Shotley Bridge	1877 Sept.	1884 June.
William J. Howat	Newcastle-on-Tyne ..	1877 Dec.	1883 Dec.
George Scott	Newbottle	1879 May	1893 Dec.
J. Atkinson	Wallsend	1883 Dec.	1890 May.
George Fryer	Cramlington	1883 Dec.	1887 Dec.
Matthew Bates	Blaydon	1884 June	1893 June.
Robt. Gibson	Newcastle-on-Tyne ..	1890 Sept.	1910 Sept.
George Binney	Durham	1891 Dec.	1905 May.
Robert Irving	Carlisle	1892 June	1904 August.
Thomas Rule	Gateshead	1893 June	1903 June.
William Stoker	Seaton Delaval	1893 Sept.	1902 July.

* PAST MEMBERS OF LONDON BRANCH COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
J. Durrant	Arundel	1874 Dec.	1875 Dec.
John Green	Woolwich	1874 Dec.	1876 Dec.
† Thomas Fowe	Buckfastleigh	1874 Dec.	1878 March.
T. E. Webb	Battersea	1874 Dec.	1896 Dec.
J. Clay	Gloucester	1874 Dec.	1901 Oct.
H. Pumphrey	Lewes	1874 Dec.	1907 March.
Geo. Hines	Ipswich	1874 Dec.	1907 June.
† William Strawn	Sheerness	1875 Dec.	1882 March.
Frederick Lamb	Banbury	1876 Dec.	1888 Dec.
J. F. Goodey	Colchester	1878 Mar.....	1885 June.
		1889 Mar.....	1910 Oct.
F. A. Williams	Reading	1882 June	1886 Sept.
G. Sutherland	Woolwich	1883 Dec.....	1904 Oct.
Geo. Hawkins	Oxford	1885 June	1907 March.
J. J. B. Beach	Colchester	1886 Dec.	1888 Dec.
R. H. Tutt	Hastings	1897 March	1904 Feb.
W. H. Brown	Newport	1902 Sept.	1907 April.

* Newcastle and London Branch Committees constituted December, 1874.

† Held Office as Secretary.

THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

MEMBERS OF GENERAL, AND NEWCASTLE AND
LONDON BRANCH COMMITTEES WHO HAVE
DIED DURING TIME OF OFFICE.

Name.	Nominating Society.	Date of Death.
GENERAL.		
Edward Hooson	Manchester	December 11th, 1869.
Robert Allen.....	Oldham	April 2nd, 1877.
Richard Whittle	Crewe.....	March 6th, 1886.
Samuel Lever	Bacup	May 18th, 1888.
William P. Hemm	Nottingham	August 21st, 1889.
James Hilton	Oldham	January 18th, 1890.
Samuel Taylor.....	Bolton	December 15th, 1891.
J. T. W. Mitchell.....	Rochdale	March 16th, 1895.
E. Hibbert	Faillsworth	June 25th, 1895.
James Lownds.....	Ashton-un-Lyne ..	July 27th, 1895.
Thos. Swann.....	Masboro'	February 15th, 1899.
Amos Scotton	Derby.....	October 2nd, 1904.
Alfred North	Batley	August 14th, 1905.
James Fairclough	Barnsley	June 11th, 1911.
NEWCASTLE.		
J. Atkinson	Wallsend	May 25th, 1890.
William Green.....	Durham	September 9th, 1891.
John Thirlaway	Gateshead.....	May 1st, 1892.
William Stoker	Seaton Delaval ..	July 4th, 1902.
Robert Irving	Carlisle	August 22nd, 1904.
George Binney.....	Durham	May 5th, 1905.
LONDON.		
J. J. B. Beach	Colchester.....	December 21st, 1888.
T. E. Webb	Battersea	December 2nd, 1896.
J. Clay	Gloucester	October 25th, 1901.
R. H. Tutt	Hastings	February 26th, 1904.
G. Sutherland	Woolwich	October 17th, 1904.
W. H. Brown	Newport	April 20th, 1907.
J. F. Goodey.....	Colchester.....	October 5th, 1910.

CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

PAST AUDITORS.

Name.	Nominating Society.	Elected.	Retired.
D. Baxter	Manchester	1864 March	1868 May.
J. Hankinson	Preston	1864 May	1865 May.
E. Longfield	Manchester	1865 May	1867 May.
James White	Manchester	1867 May	1881 Sept.
W. Nuttall	Oldham	{ 1868 May	1868 Nov.
		{ 1873 Nov.....	1874 May.
A. Howard	Rochdale	1868 Nov.....	1870 May.
R. Taylor	Oldham	{ 1870 May	1873 May.
		{ 1873 Nov.....	1875 Feb.
J. C. Fox	Manchester	{ 1872 May	1876 Sept.
		{ 1876 Dec.	1877 Sept.
H. C. Pingstone	Manchester	1872 May	1872 Nov.
W. Barnett	Macclesfield	1872 Nov.....	1873 Nov.
W. Grimshaw	Eccles	1873 May	1874 May.
J. Leach	Rochdale	1874 May	1878 June.
J. Odgers	Manchester	1874 May	1874 Sept.
J. M. Percival	Manchester	1875 March	1876 March.
W. Appleby	Manchester	1876 March	1888 Sept.
J. D. Kershaw	Oldham	1876 Oct.	1885 Sept.
James Kershaw	Rochdale	1878 June.....	1878 Sept.
W. Nuttall	Eccles	1879 March	1879 June.
T. Whitworth	Rochdale	1881 Dec.	1885 June.
J. E. Lord	Rochdale	1885 Dec.....	1910 April.
Isaac Haigh.....	Barnsley	1888 August....	1903 Feb.

STATISTICS

SHOWING THE
PROGRESS OF

THE CO-OPERATIVE WHOLESALE
SOCIETY LIMITED.

PROGRESS FROM COMMENCEMENT IN MARCH, 1864, TO DEC., 1910.

YEAR ENDED	£s Shares taken up.	No. of Members belonging to our Shareholders.	CAPITAL.					
			Shares.	Loans and Deposits.	Trade and Bank Re-serve Fund.	Insurance Fund.	Reserved Balances.	Total.
			£	£	£	£	£	£
October, 1864 (30 weeks).....	..	18,337	2,455	Included	..	..	..	2,455
" 1865.....	..	24,005	7,182	in	..	..	..	7,182
" 1866.....	..	31,080	10,968	Shares.	82	..	..	11,050
January, 1868 (65 weeks).....	..	59,349	11,276	14,355	682	..	..	26,313
" 1869.....	..	74,737	14,888	16,059	1,115	..	..	32,062
" 1870.....	..	79,245	16,556	22,822	1,280	..	..	40,658
" 1871 (53 weeks).....	..	89,880	19,015	22,323	2,826	..	..	44,164
" 1872.....	5,885	114,588	24,410	25,768	1,910	..	..	52,088
" 1873.....	6,949	134,276	31,352	112,589	2,916	..	..	146,857
" 1874.....	13,899	168,985	48,126	147,949	1,613	2,356	..	200,044
" 1875.....	17,326	198,008	60,930	193,594	5,373	3,385	..	263,282
" 1876.....	22,254	249,516	78,249	286,614	8,910	5,834	..	379,607
" 1877 (53 weeks).....	24,717	276,522	94,590	299,287	12,631	10,843	634	417,985
" 1878.....	24,979	274,649	103,091	297,536	14,554	12,556	788	418,525
" 1879.....	28,206	305,161	117,657	291,939	16,245	15,127	1,146	442,114
December, 1879 (50 weeks).....	30,688	331,625	130,615	321,670	25,240	15,710	1,095	494,330
" 1880.....	33,663	361,523	146,061	361,805	38,422	17,905	1,661	565,854
" 1881.....	31,351	367,973	156,052	386,324	16,037	18,644	2,489	580,046
" 1882.....	38,643	404,006	171,940	416,832	20,757	19,729	2,945	632,203
" 1883.....	43,151	433,151	186,692	455,879	20,447	21,949	6,214	691,181
" 1884 (53 weeks).....	45,099	459,734	207,080	494,840	25,126	24,324	9,988	761,358
" 1885.....	51,099	507,772	234,112	524,781	31,094	40,084	11,104	841,175
" 1886.....	58,612	558,104	270,679	567,527	37,755	57,015	11,403	944,379
" 1887.....	64,475	604,800	300,953	590,091	39,095	73,237	13,666	1,017,042
" 1888.....	67,704	634,196	318,583	648,134	51,189	84,201	13,928	1,116,035
" 1889 (53 weeks).....	72,396	679,386	342,218	729,321	58,558	110,541	9,197	1,251,635
" 1890.....	92,572	721,316	434,017	824,974	65,549	155,231	11,695	1,474,466

December, 1891.....	100,022	751,269	473,956	£	900,752	53,165	£	193,115	£	15,409	£	1,636,397
" 1892.....	112,339	894,149	523,512		925,471	56,301		218,534		17,897		1,741,645
" 1893.....	121,555	873,695	570,149		917,482	35,813		240,884		14,973		1,779,301
" 1894.....	127,211	910,104	598,496		972,586	37,556		259,976		22,458		1,891,102
" 1895 (53 weeks).....	132,639	980,985	635,541		1,092,070	64,354		282,563		19,050		2,093,578
" 1896.....	142,868	993,564	682,656		1,195,895	97,852		319,478		20,161		2,316,042
" 1897.....	151,682	1,053,564	728,749		1,254,319	109,883		350,747		23,623		2,473,321
" 1898.....	161,720	1,118,158	775,536		1,297,182	152,460		382,620		24,202		2,632,000
" 1899.....	170,993	1,179,609	821,224		1,372,541	199,104		415,690		20,942		2,829,501
" 1900.....	182,810	1,249,091	983,791		1,568,163	257,056		447,390		31,545		3,187,945
" 1901 (53 weeks).....	196,556	1,315,235	948,944		1,664,765	285,132		477,904		39,304		3,416,049
" 1902.....	208,299	1,392,899	1,006,894		1,701,932	342,152		446,757		4,915		3,502,650
" 1903.....	216,249	1,445,099	1,043,031		1,871,026	327,905		481,886		13,700		3,737,548
" 1904.....	257,424	1,594,145	1,196,703		1,890,352	313,413		516,969		11,739		3,929,176
" 1905.....	270,366	1,635,527	1,307,341		2,192,681	329,995		559,545		9,371		4,398,933
" 1906.....	287,915	1,703,564	1,388,338		2,581,120	375,565		598,363		12,557		4,955,943
" 1907 (53 weeks).....	303,701	1,768,935	1,476,021		2,857,013	416,872		641,375		15,889		5,407,120
" 1908.....	323,164	1,845,415	1,570,732		3,031,924	477,370		692,547		16,177		5,758,750
" 1909.....	341,631	1,925,517	1,557,305		3,276,733	468,602		742,381		16,295		6,161,316
" 1910.....	355,337	1,991,576	1,740,619		3,481,922	538,984		794,299		10,817		6,566,641

PROGRESS FROM COMMENCEMENT, IN MARCH, 1864, TO DECEMBER, 1910—continued.

YEAR ENDED	Net Sales.	Comparison with corresponding period previous year.		DISTRIBUTIVE EXPENSES.			Net Profit.	Average paid per £.	ADDITIONS TO TRADE DEPT.		Dates Departments and Branches were commenced.
				Amount.	Per £.	Per £100.			Reserve Fund.	Insurance Fund.	
	£	£	Rate per cent.	d.	s.	d.	£	d.	£	£	
October, 1864 (30 weeks) ..	151,857	..	..	347	1	44	267	1 3/4	..	..
" 1865 ..	130,754	..	..	906	15	0	1,888	3 3/4	..	..
" 1866 ..	175,489	54,735	45 1/2	1,615	18	4 1/2	2,310	3	284	..	Tipperary.
January, 1868 (65 weeks) ..	831,744	112,688	51 1/2	3,135	2	18 10 1/2	4,411	3	450	..	Kilmallock.
" 1869 ..	412,240	124,063	43	3,338	1	16 2 1/2	4,862	1 1/4	..	..	Limerick.
" 1870 ..	507,217	194,977	23	4,644	2	14 3 1/2	4,248	1 1/4	542	..	
" 1871 (53 weeks) ..	677,734	159,379	30 1/2	5,593	1	16 5 3/4	7,626	2 1/4	1,620	..	Newcastle. Bank.
" 1872 ..	758,764	86,559	12 1/2	6,853	2	18 0 3/4	7,867	2 1/4	1,020	..	Manchester Boot and Shoe, Crumpsall.
" 1873 ..	1,153,192	394,369	51 1/2	12,811	2	22 2 1/2	11,116	2 1/4	1,243	..	(Armagh, Manchester Drapery, Leicester, Cheshire, Waterford, Clonmel.
" 1874 ..	1,636,950	483,819	41 1/2	21,147	3	25 10	14,233	2	922	..	(London, Tralee, Durham.
" 1875 ..	1,904,829	327,879	20	28,435	3 3/4	28 11 1/2	20,684	2	4,461	..	Liverpool.
" 1876 ..	2,247,935	282,566	14 1/2	31,555	3 3/4	28 0 1/2	26,750	2 3/4	4,826	..	{ "Plover," purchased. Cork.
" 1877 (53 weeks) ..	2,697,966	401,005	17 1/2	42,436	3 3/4	31 5 1/2	36,979	2 3/4	4,925	..	{ Launch of S.S. "Pioneer." Rouen.
" 1878 ..	2,827,052	188,897	7 1/2	43,169	3 3/4	30 6 1/2	29,189	2	579	..	{ Goole Forwarding Depot.
" 1879 ..	2,705,625	121,427*	4 1/2	43,093	3 3/4	31 10 1/2	34,959	2 1/4	5,970	..	{ Heckmondwike.
December, 1879 (50 weeks) ..	2,645,391	22,774	0 1/2	41,909	3 1/4	31 2 1/2	42,704	2 1/4	8,060	..	{ Copenhagen. Purchase of S.S. "Cam- brian."
" 1880 ..	3,339,681	611,282	22 1/2	47,153	3 3/4	28 2 1/2	42,000	2 3/4	10,651	..	{ Tea and Coffee Department, London.
" 1881 ..	3,574,095	234,414	7	51,306	3 3/4	28 8 1/2	46,850	2 3/4	7,672	..	{ Purchase of S.S. "Unity."
" 1882 ..	4,038,238	464,143	12 1/2	57,340	3 3/4	28 4 1/2	49,658	2 3/4	3,416	..	{ Hamburg. Bristol Depot. Launch of S.S. "Progress."
" 1883 ..	4,546,889	508,651	12 1/2	66,057	3 3/4	29 0 1/2	47,885	2 3/4	3,176	..	{ Longton Depot. Launch of S.S. "Federation."
" 1884 (53 weeks) ..	4,675,371	41,042	0 1/2	70,343	3 1/2	30 1	54,491	2 3/4	6,431	..	{ Batley, Heckmondwike Currying.
" 1885 ..	4,793,151	203,946	4 1/2	74,305	3 3/4	31 0	77,690	3 3/4	4,454	13,259	{ London Cocoa Department. Launch of S.S. "Equity." Batley Clothing.
" 1886 ..	5,223,179	490,028	8 1/2	81,653	3 3/4	31 3 3/4	83,328	3 3/4	7,077	15,469	{ Launch of S.S. "Liberty." Leeds Clothing.
" 1887 ..	5,713,235	490,066	9 3/4	93,979	3 3/4	32 10 1/2	65,141	2 3/4	9,408	2,778	
" 1888 ..	6,200,074	486,839	8 1/2	105,027	4	33 10 1/2	82,490	2 1/4	8,984	6,614	
" 1889 (53 weeks) ..	7,028,944	709,638	11 1/2	117,849	4	33 6 1/2	101,984	3 1/2	2,249	16,658	
" 1890 ..	7,429,078	532,750	7 1/2	126,879	4	34 1 1/2	126,979	3 3/4	..	20,982	

	£	£	d.	s.	d.	£	£	d.	£	£	£	
December, 1891	8,766,430	1,337,957	18		37	143,151	32	72	135,008	3½	1,145	Dunston Flour Mill, Aarhus, Leicester New Works.
" 1892	9,300,904	534,474	6		35	165,797	4½	78	98,532	2½	1,000	Broughton Cabinet Works.
" 1893	9,526,167	225,263	2½		37	179,910	4½	91	84,156	2½	7,559	
" 1894	9,443,988	82,223*	0½*		43	186,058	4½	39	126,192	2½	26,092	Montreal, Broughton Clothing Factory.
" 1895 (53 weeks) ..	10,141,917	516,965	5½		39	199,512	4½	39	192,766	3½	10,000	Manchester Printing, Gothenburg, Irian, Irish Creameries, Denia, W. Harlepool, Middleton, Roden Estate, Sydney.
" 1896	11,115,056	1,164,496	11½		43	218,398	4½	39	177,419	3½	18,045	Littleboro', Manches'r Tobacco Factory.
" 1897	11,920,143	805,087	7½		41	246,477	4½	41	135,561	2½	10,000	Rushden Shoe Factory, Silvertown Corn Mill, Herning Bacon Factory, Odense.
" 1898	12,574,748	654,605	5½		40	255,032	4½	40	231,956	3½	5,000	Tralee Bacon Factory, Roden Connalescent Home, Sydney Oil Works.
" 1899	14,212,375	1,637,627	13		39	278,982	4½	39	286,250	4	31,618	Launch of S.S. "Unity," Pelaw.
" 1900	16,043,889	1,831,514	12½		43	314,410	4½	39	283,141	4	48,210	Luton Cocon. Works, Launch of S.S. "Pratinity," Leicester Hosiery Facy.
" 1901 (53 weeks) ..	17,642,082	1,443,150	8½		44	335,183	4½	37	288,321	4	27,210	Brislington Butter Factory, Huddersfield and Leeds Brush Factories, Marden Fruit Farm, Bury Weaving Shed.
" 1902	18,307,559	1,014,522	5½		44	345,855	4½	37	336,369	4	51,607	Desboro' Corset Factory, Launch of S.S. "New Pioneer," Esbjerg.
" 1903	19,333,142	935,588	5		43	354,316	4½	36	297,304	4	4,759	Rochdale Flour, Oldham Star Flour, & Manchester Sun Flour & Provender Mills.
" 1904	19,509,196	476,054	2½		44	377,606	4½	38	332,374	4	37,774	Birmingham Cycle Depot, Huthwaite Hosiery Factory (transferred from Leicester), Silvertown Soap Works, Birdley Tinplate Works, Dudley Bucket and Fender Works, Keighley Ironworks.
" 1905	20,785,469	976,273	4½		43	396,767	4½	38	304,568	4	13,591	Dunston Soap Works, Leicester Printing Works, Pontefract Fellmongering.
" 1906	22,510,035	1,724,566	8½		44	430,862	4½	38	410,680	4	54,766	Avonmouth Flour and Provender Mills.
" 1907 (53 weeks) ..	24,786,568	2,080,570	9½		44	468,101	4½	37	488,571	4	67,479	
" 1908	24,902,842	487,222	1½		44	501,975	4½	40	371,497	4	12,481	
" 1909	25,675,938	773,096	3		44	518,704	4½	40	540,080	4	72,549	
" 1910	26,567,833	891,895	3½		44	544,584	4½	40	462,469	4	44,007	
	410,931,640	..	..		44	7,638,783	4½	37	6,626,163	3	666,661	

* Decrease. † From. ‡ From Disposal of Profit Account.

RESERVE FUND

Dr. TRADE DEPARTMENT FROM

Deductions from Reserve Fund—	£
Subscriptions and Donations to Charitable and other Objects	92,458
Investments Written off: Bank Department.....	18,259
" " Trade Department	10,660
Insurance Fund	6,000
Land and Buildings Account—Depreciation, Special	1,148
Fixtures " " "	852
Celebration Dinner: Opening Warehouse, Balloon Street	56
Newcastle Formation Expenses	16
21st Anniversary Commemoration Expenses, Manchester	2,017
Sprinklers Account—Amount written off to date	69,725
	<hr/>
	201,191

RESERVE FUND, December 24th, 1910:—

Investments—

Manchester Ship Canal Company, 2,000 Ordinary Shares of £10 each.....	£20,000
Gilsland Convalescent Home, 7,500 Shares of £1 each	7,500
British Cotton Growing Association, 3,000 Shares of £1 each.....	£3,000
British Cotton Growing Association, deposit on (additional) 2,000 Shares of £1 each ..	400
	<hr/>
	3,400
North-Western Co-operative Convalescent Homes Association	6,500
	<hr/>
	37,400
Balance—	
As per Balance Sheet, December 24th, 1910	435,349
As per proposed Disposal of Profit Account	22,155
	<hr/>
	457,504
	<hr/>
	£696,095

ACCOUNT.

COMMENCEMENT OF SOCIETY.

Cr.

Additions to Reserve Fund—		£
From Disposal of Profit Account, as per page 33—Net		666,661
Balance—Sale of Properties :—		
Strawberry Estate, Newcastle	£1,953	
Land, Liverpool	713	
Rosedale	11	
South Shields	96	
Newhall	418	
Durham	376	
Gorton	10,923	
Calais	319	
Steamships	10,621	
Tipperary.....	450	
		<hr/> 25,880
Balance—Sale of Shares—New Telephone Company		44
„ Share Investment—Lancashire and Yorkshire Productive Society.....		60
„ Sale of part Shares—Co-operative Printing Society		63
„ Share Investment—Leicester Hosiery Society		76
„ „ „ Star and Rochdale Corn Mills		14
„ „ „ Keighley Ironworks		55
Dividend on Debts, previously written off		793
Balances, Shares, Loans, &c., Accounts		220
Bonus to Employés: Differences between Amounts Provided and actually Paid		311
Dividend on Sales to Employés.....		403
Interest on Manchester Ship Canal Shares		1,515
		<hr/> £696,095

CO-OPERATIVE WHOLESALE

REGISTERED OFFICE: 1, BALLOON

*Industrial and Provident Societies*ABSTRACT OF ANNUAL RETURN FOR
(Under the

BALANCE SHEET OF FUNDS AND

	£	s.	d.	£	s.	d.
Trade Department—						
355,337 Transferable Shares of £5 each	1,776,685	0	0			
Less Amount unpaid	36,065	14	10			
Due to Shareholders				1,740,619	5	2
Loans and Interest				3,048,161	3	6
Amount Owning by Society—Goods and Expenses £677,823 1 3						
Less Selves Account (<i>see contra</i>)	19,118	14	3			
	658,704	7	0			
Mortgage and Interest	7,358	12	10			
Received in Advance for Goods	19,325	19	6			
Owing—Insurance Department Claims	1,702	7	2			
„ Insurance Department Premiums	1,909	0	0			
„ Reserve Fund Account	112	2	0			
Scottish Wholesale Society's Proportion due of Batley, &c.,						
Results	151	11	7			
Reserve for Unexpired Risks—Societies' Fire Insurances.....	638	13	0			
				3,738,063	16	7
Bank Department—						
Current Accounts	2,517,356	9	7			
Less Bank Balance Trade Department	1,358,672	17	4			
	1,158,683	12	3			
Deposit Accounts	433,760	11	6			
Employés' Thrift Fund	88,398	9	5			
Commission Owning	116	15	10			
				1,680,959	9	0
Reserves—Trade and Bank Departments—						
Reserve Fund—Trade Department.....(a)£435,349 2 5						
„ „ Bank „ „	103,634	19	11			
	538,984	2	4			
Insurance Fund	794,298	15	4			
Reserve Balances—Purchasing Depôts	10,817	5	6			
				1,344,100	3	2
Profits appropriated but not paid during the Financial Year—						
Trade Department	£250,167	12	10			
Bank Department	19,191	15	2			
				269,359	8	0
(a) Exclusive of the following share investments made from this fund—						
Manchester Ship Canal Company (2,000 Ordinary						
Shares).....	£20,000					
Gilsland Convalescent Home	7,500					
North-Western Co-operative Convalescent Homes						
Association	6,500					
British Cotton Growing Association.....	3,400					
	(a) £37,400					
Total.....				£8,773,102	1	11

Signature of Treasurer (No Treasurer).

The undersigned, having had access to all the Books and Accounts of the Society, and
and Vouchers relating thereto, now sign the same as found to be correct, duly vouched, and

March 22nd, 1911.

SOCIETY LIMITED.

STREET, MANCHESTER.

Act, 1893, 56 and 57 Vict., c. 39.

YEAR ENDED 24th DECEMBER, 1910

above Act).

EFFECTS, AS AT 24th DECEMBER, 1910.

Trade Department—		£	s.	d.
Value of Stock in Trade		2,443,382	10	1
Buildings, Fixtures, and Land—(used in trade)		1,679,380	18	0
Four Steamships (used in trade) (<i>Written off</i>)				
INVESTMENTS AND OTHER ASSETS—		£	s.	d.
In Buildings, Fixtures, and Land	432,387	8	10	
In Shares of Industrial and Provident Societies	(b) 3,912	18	10	
In Shares of Companies	(b) 2,331	3	3	
C.W.S. Proportion of Partnership Capital, including Interest and Profits—English and Scottish Wholesale Societies.	226,555	7	9	
Rents Due	1,441	5	7	
Expenses Stock, and Payments in Advance	33,139	9	8	
Amount Owning by Members and others at end of Year—Goods and Freights	£747,872	17	6	
Less Selves Account (<i>see contra</i>)	19,118	14	3	
		723,754	3	3
Payments in Advance for Goods		35,759	18	6
		1,464,281	15	8
Bank Department—Investments and other Assets.				
On Freehold or Leasehold Security	1,072,573	9	8	
On Shares and Loans	29,003	9	0	
Land and Buildings	3,906	4	6	
Consols (£220,000) and Interest	176,688	4	3	
Corporation Mortgages and Interest	983,699	17	6	
Stamped Cheques	196	5	10	
Cash in Banks	881,537	3	8	
		3,147,604	14	5
Cash in hand and at Branches:—				
	Trade Dept.	Bank Dept.		
Cash in hand	£8,495	0	0	
„ at Branches	15,102	16	9	
	£23,597	16	9	
		£14,854	7	0
		33,452	3	9

(b) Exclusive of investments made from Reserve Fund (*see a*).

Total £8,773,102 1 11

Secretary—THOS. BRODRICK, Eccles, near Manchester.

having examined the foregoing General Statement, and verified the same with the Accounts in accordance with law.

THOS. JAS. BAYLIS, High Street, Rotherham,
T. WOOD, 40 to 46, Deansgate Arcade, Manchester,
C. J. BECKETT, Sunninghurst, 33, All Saints' Road,
St. Annes-on-Sea,
BENJ. TETLOW, 94, Westgate Road, Newcastle-on-Tyne,
PERCY G. REDFEARN, Vernon Road, Heckmondwike,

ACCOUNTANTS
AND
PUBLIC AUDITORS.

MANCHESTER GROCERY AND PROVISION TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
1 $\frac{3}{4}$ Years, January,	1876..	2,586,691	26,417	0 2 $\frac{3}{8}$	31,028	0 2 $\frac{1}{8}$	56,487
5 "	December, 1880..	8,740,658	87,603	0 2 $\frac{3}{8}$	140,043	0 3 $\frac{3}{8}$	70,091
5 "	" 1885..	11,723,202	127,892	0 2 $\frac{3}{8}$	157,209	0 3 $\frac{3}{8}$	92,790
5 "	" 1890..	15,511,593	180,023	0 2 $\frac{3}{8}$	264,131	0 4	123,432
5 "	" 1895..	21,956,461	279,262	0 3	339,816	0 3 $\frac{3}{8}$	159,930
5 "	" 1900..	28,186,928	374,568	0 3 $\frac{3}{8}$	500,911	0 4 $\frac{1}{8}$	158,537
5 "	" 1905..	41,629,024	489,689	0 2 $\frac{3}{8}$	774,698	0 4 $\frac{3}{8}$	237,874
Year,	" 1906..	10,116,804	116,290	0 2 $\frac{3}{8}$	199,945	0 4 $\frac{3}{8}$	273,669
" (53 wks)	" 1907..	11,404,612	128,137	0 2 $\frac{3}{8}$	234,190	0 4 $\frac{3}{8}$	265,372
"	" 1908..	11,265,443	138,122	0 2 $\frac{3}{8}$	210,813	0 4 $\frac{3}{8}$	240,136
"	" 1909..	11,704,861	140,372	0 2 $\frac{3}{8}$	250,599	0 5 $\frac{1}{8}$	294,980
"	" 1910..	12,189,696	146,485	0 2 $\frac{3}{8}$	239,431	0 4 $\frac{3}{8}$	292,133
Half Year, June,	1911..	5,903,168	76,937	0 3 $\frac{3}{8}$	114,277	0 4 $\frac{3}{8}$	228,523
37 $\frac{1}{4}$ Years' Total....		192,919,141	2,311,797	0 2 $\frac{7}{8}$	3,457,091	0 4 $\frac{1}{8}$	..

MANCHESTER DRAPERY TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2 $\frac{1}{4}$ Years, January,	1876..	211,351	11,484	1 1	2,165	0 2 $\frac{3}{8}$	72,408
5 "	December, 1880..	672,992	43,116	1 3 $\frac{3}{8}$	* 941	0 0 $\frac{1}{4}$	44,105
5 "	" 1885..	771,933	42,913	1 1 $\frac{1}{2}$	20,277	0 6 $\frac{1}{4}$	44,948
5 "	" 1890..	1,205,935	60,656	1 0	25,278	0 5 $\frac{1}{2}$	84,739
5 "	" 1895..	1,920,447	100,386	1 0 $\frac{1}{2}$	48,223	0 6	108,397
5 "	" 1900..	2,568,623	141,497	1 1 $\frac{1}{8}$	88,133	0 8 $\frac{1}{8}$	153,641
5 "	" 1905..	3,315,793	196,568	1 2 $\frac{3}{8}$	94,449	0 6 $\frac{3}{8}$	107,837
Year,	" 1906..	791,636	47,894	1 2 $\frac{1}{8}$	25,342	0 7 $\frac{3}{8}$	116,807
" (53 wks)	" 1907..	894,131	54,131	1 2 $\frac{1}{8}$	32,021	0 8 $\frac{3}{8}$	110,503
"	" 1908..	899,895	59,075	1 3 $\frac{1}{8}$	23,463	0 6 $\frac{7}{8}$	111,677
"	" 1909..	941,120	59,221	1 3	32,689	0 8 $\frac{1}{4}$	108,351
"	" 1910..	961,267	63,486	1 3 $\frac{1}{8}$	29,297	0 7 $\frac{1}{2}$	126,202
Half Year, June,	1911..	513,451	34,053	1 3 $\frac{1}{8}$	15,318	0 7 $\frac{1}{8}$	137,472
37 $\frac{1}{4}$ Years' Total....		15,668,634	914,490	1 2	435,714	..	..
Less Depreciation, October, 1877.....					4,757	..	
Leaves Net Profit					430,957	0 6 $\frac{1}{2}$	

* Loss.

NOTE.—To December, 1883, the figures include Woollens and Ready-Mades Department.
 " To June, 1905, inclusive, the figures include Desboro' Corset Factory, } now separately
 " To December, 1906, " " Broughton Shirt " } stated in Prod. Ac/s.

MANCHESTER WOOLLENS AND READY-MADES TRADE.

Since publishing a separate Account in Balance Sheet.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.	
			Amount.	Rate per £.	Amount.	Rate per £.	(a)	(b)
		£	£	s. d.	£	s. d.	£	£
2 Years,	December, 1885	41,578	2,470	1 2½	745	0 4¼	5,242	..
5	" " 1890	120,546	8,331	1 4½	*1,196	0 2½	11,463	..
5	" " 1895	255,315	15,905	1 2½	*3,232	0 3	15,608	..
5	" " 1900	622,486	35,706	1 1½	13,805	0 5½	35,978	..
5	" " 1905	874,585	51,849	1 2½	16,346	0 4½	51,262	16,779
Year,	" 1906	208,611	12,578	1 2½	4,826	0 5½	56,468	26,647
" (53 wks)	" 1907	231,457	13,664	1 2½	6,035	0 6½	59,283	31,652
"	" 1908	239,358	15,140	1 3½	1,747	0 1¼	60,661	37,554
"	" 1909	252,462	15,562	1 2½	7,162	0 6½	62,135	30,308
"	" 1910	258,612	16,734	1 3½	5,705	0 5½	63,211	31,741
Half Year,	June, 1911	161,364	9,567	1 2½	3,012	0 4½	58,845	31,156
27½ Years' Total..		3,266,374	197,506	1 2½	54,955	0 4	..	..

* Loss. (a) Woollens and Ready-mades and Outfitting. (b) Linings and Dyed Goods.
NOTE.—To June, 1895, inclusive, the Results and Stocks include Broughton Clothing Factory.

MANCHESTER BOOT AND SHOE TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2½ Years,	January, 1876 ..	96,648	2,659	0 6½	1,524	0 3¼	7,711
5	" December, 1880 ..	292,347	10,500	0 8½	3,646	0 2½	11,484
5	" " 1885 ..	439,988	14,703	0 8	6,330	0 3½	16,074
5	" " 1890 ..	738,251	24,180	0 7½	17,519	0 5½	32,095
5	" " 1895 ..	1,175,301	48,031	0 9¾	18,957	0 3¾	56,302
5	" " 1900 ..	1,493,428	59,448	0 9½	30,468	0 4½	62,178
5	" " 1905 ..	1,859,595	70,983	0 9½	31,162	0 4	63,144
Year,	" 1906 ..	426,797	15,167	0 8½	9,661	0 5½	57,329
" (53 wks)	" 1907 ..	470,110	17,049	0 8½	9,039	0 4½	57,663
"	" 1908 ..	492,989	18,680	0 9½	4,849	0 2½	69,809
"	" 1909 ..	475,612	20,008	0 10	7,081	0 3½	78,109
"	" 1910 ..	463,810	20,431	0 10½	6,491	0 3½	80,190
Half Year,	June, 1911 ..	252,537	10,742	0 10½	3,485	0 3½	86,111
37½ Years' Total.....		8,647,413	332,581	0 9½	150,212	0 4½	..

MANCHESTER FURNISHING TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end. (a)
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
4½ Years, December, 1880...		81,386	4,999	1 2½	617	0 1¼	4,307
5 " " 1885...		184,218	9,354	1 0¼	2,379	0 3	5,817
5 " " 1890...		439,580	21,250	0 11½	6,408	0 3½	12,930
5 " " 1895...		781,803	41,130	1 0½	6,587	0 2	19,574
5 " " 1900...		1,317,554	65,372	0 11½	23,638	0 4½	27,817
5 " " 1905...		1,639,436	80,885	0 11¾	22,300	0 3¼	28,388
Year, " 1906...		378,332	18,321	0 11½	5,861	0 3½	27,227
" (53 wks) " 1907...		416,266	19,510	0 11½	7,036	0 4	29,037
" " 1908...		412,290	21,550	1 0½	5,357	0 3	30,173
" " 1909...		408,036	22,623	1 1	2,569	0 1½	29,967
" " 1910...		416,050	23,122	1 1¼	2,544	0 1¾	31,664
Half Year, June, 1911...		226,304	13,157	1 1½	1,210	0 1¼	33,605
35 Years' Total		6,701,255	341,273	1 0½	86,506	0 3	...

NOTE.—From March, 1893, to June, 1895, inclusive, the Results and Stocks include Broughton Cabinet Works.

(a) Excludes Longton Stock. MEMO.—In Balance Sheet Longton Stocks included with Manchester Furnishing Stocks.

NEWCASTLE BRANCH GROCERY AND PROVISION TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 Years,	December, 1890...	2,582,396	38,033	0 3½	23,708	0 2½	44,398
5	" " 1885...	4,237,286	53,274	0 3	55,386	0 3½	53,546
5	" " 1890...	5,217,881	70,760	0 3½	93,880	0 4½	42,136
5	" " 1895...	7,761,473	104,141	0 3½	155,711	0 4½	46,719
5	" " 1900...	10,795,105	169,596	0 3¾	185,269	0 4	87,591
5	" " 1905...	14,933,269	210,120	0 3¾	182,038	0 2¾	74,783
Year,	" 1906...	3,208,817	48,957	0 3¾	50,190	0 3¾	95,764
" (53 wks)	" 1907...	3,485,299	50,371	0 3¾	61,038	0 4½	106,860
"	" 1908...	3,461,562	51,922	0 8½	64,133	0 4¾	86,173
"	" 1909...	3,532,418	52,729	0 3½	73,414	0 4¾	106,657
"	" 1910...	3,531,286	54,862	0 3¾	57,466	0 8¾	115,499
Half Year,	June, 1911...	1,732,833	27,131	0 3¾	31,348	0 4½	108,610
35½ Years' Total		64,479,625	931,896	0 3¾	1,033,626	0 3¾	..

NOTE.—To December, 1903, the figures include Pelaw Printing, now separately stated in Productive Accounts.

NEWCASTLE BRANCH DRAPERY TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 Years, December, 1880..		234,269	10,745	0 11	5,484	0 5½	16,171
5 " " 1885..		513,938	17,599	0 8½	21,903	0 10½	24,084
5 " " 1890..		876,923	30,548	0 8¼	37,968	0 10¾	33,216
5 " " 1895..		1,351,804	44,684	0 7½	57,256	0 10½	48,861
5 " " 1900..		1,864,292	71,047	0 9½	84,856	0 10¾	63,704
5 " " 1905..		2,259,678	122,128	1 0½	64,195	0 6¾	59,939
Year, " 1906..		493,226	29,330	1 2¼	9,038	0 4¾	60,754
" (53 wks) " 1907..		563,332	30,330	1 0½	15,210	0 6¾	60,274
" " 1908..		574,542	31,899	1 1¼	16,036	0 6¾	56,579
" " 1909..		537,626	32,726	1 2½	15,202	0 6¾	58,331
" " 1910..		590,253	32,545	1 2½	13,183	0 5½	58,798
Half Year, June, 1911..		290,789	17,102	1 2	8,569	0 7	62,854
35½ Years' Total		10,090,672	470,683	0 11½	348,900	0 8¼	..

NOTE.—To June, 1898, the figures include Woollens and Ready-Mades Department.

" To December, 1903, the figures include Pelaw Shirt Factory, now shown in Productive Accounts with Pelaw Tailoring and Kersey Factories.

NEWCASTLE BRANCH WOOLLENS AND READY-MADES TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2½ Years, December, 1900..		339,631	10,361	0 7¼	16,984	1 0	35,627
5 " " 1905..		719,657	32,340	0 10¾	24,408	0 8½	32,054
Year, " 1906..		153,401	7,303	0 11¾	7,059	0 11	34,642
" (53 wks) " 1907..		171,212	7,919	0 11	6,527	0 9½	35,197
" " 1908..		172,518	8,009	0 11¾	6,929	0 9½	40,214
" " 1909..		167,540	8,338	0 11¾	7,777	0 11½	35,462
" " 1910..		164,967	8,365	1 0½	6,980	0 10½	36,310
Half Year, June, 1911..		98,157	4,606	0 11¼	3,923	0 9½	32,711
13 Years' Total		1,987,083	87,241	0 10½	80,587	0 9½	..

NOTE.—To December, 1903, the figures include Pelaw Tailoring and Kersey Factories, now shown in Productive Accounts with Pelaw Shirt Factory.

NEWCASTLE BRANCH BOOT AND SHOE TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 Years, December, 1880..		144,855	4,500	0 7 $\frac{3}{4}$	2,412	0 4	5,971
5 " " 1885..		327,150	9,980	0 7 $\frac{1}{4}$	8,276	0 6	11,319
5 " " 1890..		493,126	18,876	0 9 $\frac{1}{8}$	7,874	0 3 $\frac{3}{4}$	11,870
5 " " 1895..		648,837	22,443	0 8 $\frac{1}{2}$	14,020	0 5 $\frac{1}{8}$	20,680
5 " " 1900..		893,524	31,452	0 8 $\frac{3}{8}$	21,199	0 5 $\frac{5}{8}$	26,770
5 " " 1905..		1,179,581	47,466	0 9 $\frac{3}{8}$	18,082	0 3 $\frac{3}{8}$	29,423
Year, " 1906..		249,898	9,731	0 9 $\frac{3}{8}$	6,081	0 5 $\frac{3}{8}$	27,237
" (53 wks) " 1907..		268,408	10,195	0 9	5,089	0 4 $\frac{1}{2}$	27,469
" " 1908..		269,241	10,374	0 9 $\frac{1}{8}$	4,881	0 4 $\frac{1}{4}$	32,096
" " 1909..		261,707	10,744	0 9 $\frac{3}{8}$	4,042	0 3 $\frac{5}{8}$	34,229
" " 1910..		243,856	10,736	0 10 $\frac{1}{2}$	3,457	0 3 $\frac{3}{8}$	33,298
Half Year, June, 1911..		130,125	5,455	0 10	1,517	0 2 $\frac{3}{4}$	38,729
35 $\frac{1}{2}$ Years' Total		5,108,808	191,952	0 9	96,930	0 4 $\frac{1}{2}$	..

NOTE.—To December, 1888, the figures include Furnishing Department.

NEWCASTLE BRANCH FURNISHING TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2 Years, December, 1890..		138,487	6,287	0 10 $\frac{1}{8}$	2,387	0 4 $\frac{1}{8}$	10,474
5 " " 1895..		485,907	26,707	1 1 $\frac{1}{8}$	6,233	0 3	16,120
5 " " 1900..		963,098	47,272	0 11 $\frac{1}{2}$	24,066	0 5 $\frac{1}{2}$	29,796
5 " " 1905..		1,285,488	76,223	1 2 $\frac{1}{8}$	11,638	0 2 $\frac{1}{8}$	28,555
Year, " 1906..		257,204	18,499	1 5 $\frac{1}{4}$	4,246	0 3 $\frac{7}{8}$	30,656
" (53 wks) " 1907..		301,266	19,853	1 3 $\frac{3}{4}$	8,367	0 6 $\frac{1}{8}$	28,957
" " 1908..		308,485	20,125	1 3 $\frac{5}{8}$	8,465	0 6 $\frac{1}{2}$	27,762
" " 1909..		284,295	20,750	1 5 $\frac{1}{2}$	5,686	0 4 $\frac{1}{4}$	31,111
" " 1910..		260,629	20,797	1 7 $\frac{1}{8}$	3,311	0 3	32,852
Half Year, June, 1911..		143,169	10,605	1 5 $\frac{3}{4}$	2,680	0 4 $\frac{3}{8}$	32,655
22 $\frac{1}{2}$ Years' Total		4,428,018	267,118	1 2 $\frac{3}{8}$	77,079	0 4 $\frac{1}{8}$	..

NOTE.—To December, 1903, the figures include Pelaw Cabinet Factory, now separately stated in Productive Accounts.

LONDON BRANCH GROCERY AND PROVISION TRADE

(INCLUDING BRISTOL, CARDIFF AND NORTHAMPTON DEPOTS).

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
1 $\frac{3}{4}$ Years,	January, 1876 ..	203,137	3,907	0 4 $\frac{1}{2}$	2,151	0 2 $\frac{1}{2}$	7,219
5 "	December, 1880 ..	1,119,233	17,326	0 3 $\frac{3}{8}$	17,689	0 3 $\frac{3}{8}$	20,789
5 "	" 1885 ..	1,746,107	29,470	0 4	24,718	0 3 $\frac{3}{8}$	24,256
5 "	" 1890 ..	3,661,913	66,023	0 4 $\frac{1}{2}$	51,270	0 3 $\frac{1}{4}$	57,347
5 "	" 1895 ..	6,125,158	125,071	0 4 $\frac{7}{8}$	74,567	0 2 $\frac{7}{8}$	45,828
5 "	" 1900 ..	8,924,536	188,854	0 5	137,122	0 3 $\frac{3}{8}$	109,468
5 "	" 1905 ..	15,225,894	247,770	0 3 $\frac{3}{8}$	221,376	0 3 $\frac{3}{8}$	129,171
Year,	" 1906 .	3,638,704	59,051	0 3 $\frac{7}{8}$	58,069	0 3 $\frac{3}{4}$	153,199
"	(53 wks) " 1907 ..	4,009,088	61,247	0 3 $\frac{3}{8}$	66,616	0 3 $\frac{7}{8}$	152,934
"	" 1908 ..	4,157,196	63,338	0 3 $\frac{3}{8}$	68,948	0 3 $\frac{7}{8}$	137,110
"	" 1909 ..	4,432,219	66,212	0 3 $\frac{1}{2}$	82,639	0 4 $\frac{3}{8}$	150,067
"	" 1910 ..	4,743,186	74,431	0 3 $\frac{1}{2}$	77,798	0 3 $\frac{7}{8}$	183,194
Half Year,	June, 1911 ..	2,263,426	36,737	0 3 $\frac{3}{8}$	35,862	0 3 $\frac{1}{2}$	123,652
37 $\frac{1}{4}$ Years' Total		60,249,797	1,039,437	0 4 $\frac{1}{8}$	918,824	0 3 $\frac{3}{8}$	..

LONDON BRANCH BOOT & SHOE TRADE

(INCLUDING BRISTOL DEPOT).

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		NET LOSS.		Stocks at end.
			Amo'nt.	Rate per £.	Amo'nt.	Rate per £.	Amo'nt.	Rate per £.	
3½ Years, December, 1890.		£ 105,498	£ 5,640	s. d. 1 0½	£ 152	s. d. 0 0½	£ ..	s. d. ..	£ 6,051
5 " " 1895.		242,974	15,350	1 3½	..	..	1,013	0 1	11,182
5 " " 1900.		376,424	24,274	1 3¾	2,064	0 1½	..	..	20,287
5 " " 1905.		596,359	34,976	1 2	4,919	0 1½	..	..	24,120
Year, " 1906.		138,633	9,003	1 3½	1,054	0 1½	..	..	33,529
" (53 wks) " 1907.		161,497	10,462	1 3½	355	0 0½	..	..	36,064
" " 1908.		170,364	12,257	1 5¼	..	..	2,961	0 3¼	43,025
" " 1909.		172,248	12,585	1 5½	..	..	2,118	0 2¾	39,963
" " 1910.		175,447	13,838	1 6½	..	..	3,291	0 4½	45,515
Half Year, June, 1911.		87,740	6,563	1 5¾	..	..	2,663	0 7¼	43,256
23½ Years' Total....		2,227,124	144,948	1 3½	8,544	..	11,446	..	..
Less Profit.....					..	..	8,544	..	..
Leaves Net Loss.....					..	..	2,902	0 0½	..

LONDON BRANCH FURNISHING TRADE

(INCLUDING BRISTOL DEPOT).

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		NET LOSS.		Stocks at end.
			Amo'nt.	Rate per £.	Amo'nt.	Rate per £.	Amo'nt.	Rate per £.	
1½ Years, December, 1890.		£ 53,957	£ 4,487	s. d. 1 7½	£ ..	s. d. ..	£ 952	s. d. 0 4¼	£ 3,957
5 " " 1895.		208,925	17,814	1 8¾	..	..	1,655	0 1½	8,604
5 " " 1900.		370,518	29,067	1 6¾	..	..	160	..	12,854
5 " " 1905.		490,048	40,071	1 7½	2,536	0 1½	..	..	14,136
Year, " 1906.		93,539	9,593	2 0½	..	..	554	0 2½	15,942
" (53 wks) " 1907.		111,721	10,228	1 9¾	464	0 0¾	..	..	13,919
" " 1908.		123,740	10,940	1 9¾	1,293	0 2½	..	..	12,640
" " 1909.		140,485	11,239	1 7½	1,927	0 3½	..	..	11,794
" " 1910.		147,914	12,554	1 8¼	1,456	0 2½	..	..	14,251
Half Year, June, 1911.		73,815	6,462	1 9	1,000	0 3¼	..	..	15,416
22½ Years' Total....		1,814,662	152,455	1 8½	8,676	..	3,621	..	..
Less Loss					3,621	..			
Leaves Net Profit					5,055	0 0¾			

LONDON BRANCH

(INCLUDING
Since keeping)

PERIOD.	ENDED.	SALES.			EXPENSES.	
		Drapery.	Boots.	Total.	Amount.	Rate per £.
		£	£	£	£	s. d.
Half Year, December, 1880	....	1,657	6,500	8,157	312	0 9½
5 Years,	" 1885	120,699	89,210	209,909	11,677	1 1½
5 "	" 1890	323,400	*45,281	368,681	28,327	1 0½
5 "	" 1895	439,003	..	439,003	33,481	1 6¼
5 "	" 1900	693,385	..	693,385	55,546	1 7½
5 "	" 1905	989,710	..	989,710	80,375	1 7¾
Year,	" 1906	212,064	..	212,064	18,646	1 9
" (53 weeks)	" 1907	247,997	..	247,997	21,626	1 8½
"	" 1908	271,693	..	271,693	25,043	1 10
"	" 1909	292,621	..	292,621	25,367	1 8¾
"	" 1910	324,795	..	324,795	29,400	1 9¾
Half Year, June,	1911	171,017	..	171,017	15,812	1 10½
31 Years' Total	.....	4,088,041	140,991	4,229,032	345,562	1 7½

*Two years only.

NOTE.—The above figures include the following: Boots and Shoes to September, 1887;

LONDON BRANCH WOOLLENS

(INCLUDING
Since keeping)

PERIOD.	ENDED.	Sales.	EXPENSES.	
			Amount.	Rate per £.
		£	£	s. d.
2½ Years, December, 1900	.....	96,037	9,128	1 10¾
5 "	" 1905	300,139	28,297	1 10½
Year,	" 1906	65,416	6,835	2 1
" (53 weeks)	" 1907	78,873	8,402	2 1½
"	" 1908	87,582	9,794	2 2¾
"	" 1909	85,324	9,406	2 2¾
"	" 1910	91,630	10,095	2 2¾
Half Year, June,	1911	52,197	5,458	2 1
13½ Years' Total	.....	857,198	87,405	2 0¾

DRAPERY TRADE

BRISTOL DEPOT).

a separate Account.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £.	
Half Year, December, 1880		£ 36	s. d. 0 1	£ 3,805
5 Years, " 1885		1,963	0 2½	11,502
5 " " 1890		*5,789	0 3½	12,607
5 " " 1895		515	0 0½	21,859
5 " " 1900		9,992	0 3½	45,685
5 " " 1905		10,986	0 2½	44,749
Year, " 1906		618	0 0½	53,120
" (53 weeks) " 1907		3,416	0 3½	61,475
" " 1908		1,563	0 1½	55,054
" " 1909		3,530	0 2½	56,510
" " 1910		4,633	0 3½	64,686
Half Year, June, 1911		2,506	0 3½	69,850
31 Years' Total		33,964	0 1½	..

* Loss.

Furnishing to March, 1889; Woollens and Ready-mades to March, 1898.

AND READY-MADES TRADE

BRISTOL DEPOT).

a separate Account.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate. per £.	
2½ Years, December, 1900		£ 2,054	s. d. 0 5½	£ 14,908
5 " " 1905		4,901	0 3½	21,602
Year, " 1906		1,124	0 4	21,921
" (53 weeks) " 1907		196	0 0½	28,218
" " 1908		*870	0 2½	29,769
" " 1909		224	0 0½	24,812
" " 1910		*911	0 2½	27,110
Half Year, June, 1911		282	0 1½	24,570
13½ Years' Total		7,000	0 1½	..

* Loss.

CRUMPSALL BISCUIT AND

Since keeping

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
2½ Years, January,	1876 ..	29,840	29,394	5,309	707	953	6,969
5 ,, December,	1880 ..	87,213	87,003	14,589	2,427	2,298	19,314
5 ,, " "	1885 ..	106,679	106,959	18,014	3,194	2,122	23,330
5 ,, " "	1890 ..	177,924	181,173	35,716	6,308	4,022	46,046
5 ,, " "	1895 ..	421,775	426,035	73,418	10,340	8,048	91,806
5 ,, " "	1900 ..	464,581	443,116	101,908	13,412	6,020	121,340
5 ,, " "	1905 ..	799,152	791,129	188,172	21,110	12,793	222,075
Year,	" 1906 ..	183,913	180,133	42,111	5,132	3,146	50,389
" (53 wks) "	" 1907 ..	188,175	184,480	43,495	5,557	3,305	52,357
" " "	" 1908 ..	187,764	186,124	39,703	4,894	2,726	47,323
" " "	" 1909 ..	187,182	183,390	41,332	3,966	2,102	47,400
" " "	" 1910 ..	189,677	188,350	43,290	3,966	2,026	49,282
Half Year, June,	1911 ..	97,959	95,589	23,326	1,983	957	26,266
37½ Years' Total	.....	3,121,834	3,082,875	670,383	82,996	50,518	803,897

NOTE.—Dry Soap and Preserves transferred to Irlam and

SWEET WORKS TRADE.

a separate Account.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Sup- plies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
2½ Years,	January, 1876.....	23 14 2½	4 8½	955	0 7½	1,538
5	„ December, 1880.....	22 3 11½	4 5½	4,649	1 0½	1,793
5	„ „ 1885.....	21 16 2½	4 4½	7,987	1 5½	3,534
5	„ „ 1890.....	25 8 3½	5 0½	1,027	0 1½	12,712
5	„ „ 1895.....	21 10 11½	4 3½	23,500	1 1½	28,905
5	„ „ 1900.....	27 7 8	5 5½	24,157	1 0½	14,018
5	„ „ 1905.....	28 1 4½	5 7½	57,382	1 5½	14,631
Year,	„ 1906.....	27 19 5½	5 7½	13,969	1 6½	15,355
„ (53 wks)	„ 1907.....	28 7 7½	5 8	12,276	1 3½	14,337
„	„ 1908.....	25 8 6½	5 1	16,048	1 8½	9,967
„	„ 1909.....	25 16 11½	5 2	18,708	1 11½	7,994
„	„ 1910.....	26 3 3½	5 2½	19,279	2 0½	9,907
Half Year,	June, 1911.....	27 9 6½	5 5½	10,181	2 0½	11,064
37½ Years' Total	.....	26 1 6½	5 2½	210,118	1 4½	..

Middleton respectively, September, 1896.

MIDDLETON PRESERVE, PEEL,

From

PERIOD.	ENDED.	Net Supplies.	Produce- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
4½ Years,	December, 1900	608,218	639,903	82,018	12,740	11,254	106,012
5 "	" " 1905	1,214,080	1,229,847	134,015	17,728	20,507	172,250
Year,	" " 1906	305,318	303,829	32,719	4,174	4,429	41,322
"	(53 weeks) " 1907	317,220	355,147	46,432	4,221	5,214	55,807
"	" " 1908	285,143	283,960	41,586	5,435	6,844	53,865
"	" " 1909	286,291	272,125	39,380	7,283	6,963	53,626
"	" " 1910	353,912	357,697	45,736	8,648	7,675	62,059
Half Year,	June, 1911	186,807	152,824	24,767	4,643	3,901	33,311
15 Years' Total	.....	3,556,989	3,595,333	446,653	64,872	66,787	578,312

IRLAM SOAP, CANDLE, LARD,

From

PERIOD.	ENDED.	Net Supplies.	Produce- tion.	EXPENSES.			
				Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
20 Weeks,	December, 1895 ..	26,999	32,391	3,597	807	656	5,060
5 Years,	" " 1900 ..	908,258	904,415	104,511	19,765	15,343	139,619
5 "	" " 1905 ..	1,875,031	1,852,601	201,734	29,576	24,813	256,123
Year,	" " 1906 ..	609,171	590,195	54,817	8,896	7,368	71,021
"	(53 wks) " 1907 ..	920,662	813,328	64,933	9,028	6,456	80,417
"	" " 1908 ..	780,926	741,960	62,957	9,105	5,870	77,932
"	" " 1909 ..	656,644	642,704	62,276	9,118	5,759	77,153
"	" " 1910 ..	637,103	613,312	67,997	8,791	5,508	82,296
Half Year,	June, 1911 ..	301,024	289,092	34,942	3,218	2,608	40,768
15 Years and 11 Mo. Total.		6,715,813	6,469,998	657,764	93,244	74,381	830,389

NOTE.—Durham Soap Works business commenced January, 1875; sold March, 1896, when trade was transferred to Irlam.

AND PICKLE WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRO- DUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
4½ Years,	December, 1900	16 11 4	3 3¼	24,328	0 9½	66,044
5 "	" " 1905	14 0 1½	2 9½	35,393	0 6½	93,998
Year,	" " 1906	13 12 0	2 8½	26,626	1 8½	94,920
" (53 weeks)	" " 1907	15 14 7¼	3 1¾	11,155	0 8½	181,721
"	" " 1908	18 19 4½	3 9½	4,210	0 3½	125,018
"	" " 1909	19 14 1½	3 11¼	23,063	1 7¼	119,748
"	" " 1910	17 6 11½	3 5½	19,643	1 1½	137,351
Half Year,	June, 1911	21 15 11¼	4 4¼	6,165	0 7½	98,687
15 Years' Total	.....	16 1 8½	3 2½	142,163	0 9½	..

* Loss.

AND STARCH WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end. (a)
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
20 Weeks, December, 1895		15 12 5½	3 1½	369	0 8½	30,825
5 Years, " 1900		15 8 8½	3 1	40,319	0 10½	74,059
5 " " 1905		13 16 6	2 9½	83,518	0 10½	125,435
Year, " 1906		12 4 9¾	2 5½	14,770	0 5½	113,008
" (53 wks) " 1907		9 17 8½	1 11½	17,150	0 4½	127,527
" " 1908		10 10 0¾	2 1½	33,180	0 11½	117,130
" " 1909		12 0 1	2 4¾	39,928	1 2½	104,444
" " 1910		13 8 4½	2 8½	26,140	0 9½	83,435
Half Year, June, 1911		14 2 0½	2 9¾	7,237	0 5¾	66,776
15 Years and 11 Months' Total..		12 16 8¼	2 6¾	267,611	0 9½	..

(a) Includes Sydney Works.

SILVERTOWN SOAP

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Year, Dec., 1908 (29 weeks) ..		75,149	94,948	7,660	1,755	1,494	10,909
„ December, 1909.....		131,548	126,621	12,978	3,491	3,017	19,486
„ „ 1910.....		163,910	159,964	15,884	3,520	2,767	22,171
Half Year, June, 1911.....		93,613	91,866	7,395	1,759	1,389	10,543
3 Years and 3 Weeks' Total		464,220	473,419	43,917	10,525	8,667	63,109

DUNSTON SOAP

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Year, Dec., 1909 (45 weeks) ..		81,647	92,280	8,019	2,071	1,332	11,922
„ „ 1910		123,797	120,701	10,765	2,560	1,939	15,264
Half Year, June, 1911		74,106	72,971	6,236	1,279	961	8,476
2 Years and 19 Weeks' Total		279,550	285,952	25,020	5,910	4,732	35,662

WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
Year, December, 1908 (29 weeks)		11 9 9½	2 3½	3,514	0 11½	41,985
„ „ 1909.....		15 7 9½	3 0⅞	6,783	1 0⅞	35,634
„ „ 1910.....		13 17 1⅞	2 9¼	6,879	0 10	34,547
Half Year, June, 1911.....		11 9 6¼	2 3½	2,737	0 7	30,652
3 Years and 3 Weeks' Total		13 6 7¼	2 7⅞	15,913	0 10¼	..

WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
Year, December, 1909 (45 weeks)		12 18 4 ⁵ / ₈	2 7	4,145	1 0 ⁵ / ₈	20,656
“ “ 1910		12 12 10 ³ / ₄	2 6 ¹ / ₄	10,231	1 7 ³ / ₄	23,236
Half Year, June, 1911		11 12 3 ⁵ / ₈	2 3 ³ / ₄	4,519	1 2 ⁵ / ₈	16,327
2 Year and 19 Weeks' Total		12 9 5	2 5 ⁷ / ₈	18,895	1 4 ¹ / ₈	..

DUNSTON FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
4 Years & 36 Weeks,	Dec., 1895..	1,521,168	1,502,636	86,159	29,715	23,219	139,093
5 ,,	,, 1900..	2,772,171	2,732,924	139,138	33,810	19,647	192,595
5 ,,	,, 1905..	3,330,419	3,252,957	163,484	31,470	22,002	216,956
Year,	,, 1906..	698,394	683,029	37,178	8,317	8,291	53,786
,, (53 weeks)	,, 1907..	749,411	732,721	40,940	9,034	9,398	59,372
,,	,, 1908..	813,999	813,040	34,365	9,186	10,105	53,656
,,	,, 1909..	873,228	858,489	35,838	9,224	9,490	54,552
,,	,, 1910..	792,252	789,726	39,269	10,543	9,595	59,407
Half Year,	June, 1911..	360,021	360,502	22,879	4,529	3,761	31,169
20 Years & 10 Weeks' Total..		11,911,063	11,726,024	599,250	145,828	115,508	860,586

MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		NET LOSS.		Stocks at end.
		RATE ON PRO- DUCTION.						
		Per cent.	Per £.	Amo'nt.	Rate per £ on Sup- plies.	Amo'nt.	Rate per £ on Sup- plies.	
		£ s. d.	s. d.	£	s. d.	£	s. d.	£
4 Years & 36 Weeks,	Dec., 1895..	9 5 1½	1 10½	..	..	31,884	0 5	71,974
5 "	" 1900..	7 0 11¼	1 4½	20,952	0 1¾	..	..	54,476
5 "	" 1905..	6 13 4½	1 4	34,917	0 2½	..	..	131,541
Year,	" 1906..	7 17 5½	1 6½	2,187	0 0¾	..	..	137,267
" (53 weeks)	" 1907..	8 2 0½	1 7¾	11,018	0 3½	..	..	194,983
"	" 1908..	6 11 11¾	1 3¼	8,117	0 2¾	..	..	149,951
"	" 1909..	6 7 1	1 3¼	9,918	0 2¾	..	..	176,985
"	" 1910..	7 10 5¾	1 6	1,297	0 0¾	..	..	105,340
Half Year,	June, 1911..	8 12 11	1 8¾	4,483	0 2¾	..	..	140,841
20 Years & 10 Weeks' Total..		7 6 9¾	1 5½	92,889	..	31,884	..	..
Less Loss				31,884	..	..	..
Leaves Net Profit..				61,005	0 1½	..	..

SILVERTOWN FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Depre- ciation.	Interest.	Total.
		£	£	£	£	£	£
Half Year, December, 1900		62,476	61,569	5,524	1,804	1,118	8,446
5 Years, " 1905		1,802,999	1,771,744	92,095	25 371	17,720	135,186
Year, " 1906		468,472	479,137	22,140	7,789	5,670	35,599
" (53 weeks) " 1907		578,152	574,318	25,618	7,950	6,372	39,940
" " 1908		558,612	546,318	21,723	7,852	6,256	35,831
" " 1909		622,272	606,927	23,272	7,386	5,729	36,387
" " 1910		561,801	553,814	24,943	8,497	6,400	39,740
Half Year, June, 1911		246,881	245,479	11,367	4,275	2,731	18,373
11 Years' Total		4,921,665	4,839,306	226,582	70,924	51,996	349,502

MANCHESTER SUN FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Year, December, 1906 (34 weeks)		237,923	235,859	10,824	3,262	2,460	16,546
" " 1907 (53 ")		508,141	488,800	21,561	4,615	5,122	31,298
" " 1908		664,281	657,487	22,249	6,487	5,924	34,660
" " 1909		882,474	855,538	25,588	9,561	7,611	42,760
" " 1910		920,314	903,824	26,335	9,795	7,072	43,202
Half Year, June, 1911		473,474	466,884	17,202	5,048	3,300	25,550
5 Years and 8 Weeks' Total		3,686,607	3,608,392	123,759	38,768	31,489	194,016

MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		RESULT OF WORKING.			Stocks at end.
		RATE ON PRODUCTION.		Profit.	Loss.	Rate per £ on Supplies.	
		Per cent.	Per £.				
		£ s. d.	s. d.	£	£	s. d.	£
Half Year, December, 1900..		13 14 4½	2 8½	..	4,381	1 4¾	18,538
5 Years, „ 1905..		7 12 7½	1 6¼	10,962	..	0 1½	31,712
Year, „ 1906..		7 8 7½	1 5¾	..	3,502	0 1½	82,617
„ (53 weeks) „ 1907..		6 19 1	1 4¾	..	2,359	0 0½	117,243
„ „ 1908..		6 11 2	1 3¾	..	11,134	0 4¾	54,976
„ „ 1909..		5 19 10¾	1 2¾	..	1,695	0 0½	65,923
„ „ 1910..		7 3 6½	1 5¼	..	5,699	0 2¾	52,189
Half Year, June, 1911..		7 9 8¼	1 5¾	3,998	..	0 3¾	59,166
11 Years' Total		7 4 5¼	1 5¼	..	13,810	0 0½	..

AND PROVENDER MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET RESULT.			Stocks at end.
		RATE ON PRODUCTION.		Profit.	Loss.	Rate per £ on Supplies.	
		Per cent.	Per £.				
		£ s. d.	s. d.	£	£	s. d.	£
Year, Dec., 1906 (34 weeks) ..		7 0 3½	1 4½	69	..	..	45,710
“ “ 1907 (53 “) ..		6 8 0½	1 3½	9,236	..	0 4½	166,804
“ “ 1908		5 5 5½	1 0½	..	6,699	0 2½	67,022
“ “ 1909		4 19 11½	0 11½	13,387	..	0 3½	60,615
“ “ 1910		4 15 7½	0 11¾	..	486	0 0½	63,394
Half Year, June, 1911		5 9 5¾	1 1½	5,114	..	0 2½	77,932
5 Years & 8 Weeks' Total		5 7 6¾	1 0½	20,621	..	0 1½	..

OLDHAM STAR FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Year, December, 1906 (38 weeks)		199,492	205,568	8,248	2,918	2,091	13,257
" " 1907 (53 ")		334,191	325,184	14,841	3,937	3,712	22,490
" " 1908		403,461	401,045	15,975	3,976	3,988	23,939
" " 1909		398,174	392,695	14,162	4,002	3,330	21,494
" " 1910		392,954	398,056	16,224	4,047	3,068	23,339
Half Year, June, 1911		175,123	163,008	8,102	2,044	1,426	11,572
5 Years and 12 Weeks' Total		1,903,395	1,875,556	77,552	20,924	17,615	116,091

NOTE.—Rochdale Flour Mill acquired January, 1906; closed June, 1907, when trade was transferred to Oldham Star Mill.

AVONMOUTH FLOUR AND

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Year, December, 1910 (34 weeks)		232,241	227,688	9,126	2,953	4,369	16,448
Half Year, June, 1911		207,112	196,446	7,826	2,473	2,732	13,031
1 Year and 8 Weeks' Total..		439,353	424,134	16,952	5,426	7,101	29,479

MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET RESULT.			Stocks at end.
		RATE ON PRODUCTION.		Profit.	Loss.	Rate per £ on Supplies.	
		Per cent.	Per £.				
		£ s. d.	s. d.	£	£	s. d.	£
Year, Dec., 1906 (38 weeks) ..		6 8 11½	1 3½	..	497	0 0½	25,191
„ „ 1907 (53 „) ..		6 18 3¾	1 4½	7,118	..	0 5	34,167
„ „ 1908		5 19 4½	1 2¼	..	2,486	0 1⅜	33,012
„ „ 1909		5 9 5½	1 1½	6,733	..	0 4	29,582
„ „ 1910		6 0 3⅝	1 2⅝	1,193	..	0 0⅝	31,196
Half Year, June, 1911		7 1 11¾	1 5	1,851	..	0 2½	29,584
5 Years & 12 Weeks' Total		6 3 9½	1 2¾	13,912	..	0 1¾	..

PROVENDER MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET RESULT.			Stocks at end.
		RATE ON PRODUCTION.		Profit.	Loss.	Rate per £ on Supplies.	
		Per cent.	Per £.				
		£ s. d.	s. d.	£	£	s. d.	£
Year, Dec., 1910 (34 weeks) ..		7 4 5½	1 5¼	..	11,438	0 11¾	119,915
Half Year, June, 1911		6 12 8	1 3⅞	2,709	..	0 3⅞	77,648
1 Year & 8 Weeks' Total.		6 19 0	1 4⅝	..	8,729	0 4¾	..

MANCHESTER TOBACCO

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2 Years and 28½ Weeks, Dec., 1900....		436,841	32,199	1,944	3,069	37,212
5 " " 1905....		1,846,976	111,441	7,380	11,907	130,728
Year, " 1906....		498,504	29,387	2,092	3,697	35,176
" (53 weeks) " 1907....		536,410	30,735	2,335	3,649	36,719
" " 1908....		553,267	30,553	2,434	4,056	37,043
" " 1909....		621,494	33,220	2,319	4,256	40,295
" " 1910....		690,930	35,180	2,564	4,204	42,248
Half Year, June, 1911....		347,228	18,466	1,438	2,051	21,955
13 Years and 2½ Weeks' Total		5,531,650	321,181	23,306	96,889	381,376

WEST HARTLEPOOL LARD REFINERY

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
4 Years and 37 Wks., Dec., 1900..		374,595	12,475	3,690	3,298	19,463
5 " " 1905..		652,804	16,279	4,588	3,708	24,575
Year, " 1906..		111,758	2,838	1,002	553	4,393
" (53 weeks) " 1907..		123,589	3,063	1,084	788	4,935
" " 1908..		121,039	2,852	1,085	813	4,750
" " 1909..		141,628	3,127	1,085	727	4,939
" " 1910..		128,517	2,730	1,082	904	4,716
Half Year, June, 1911..		51,378	1,346	541	423	2,310
15 Years and 11 Weeks' Total.		1,705,308	44,710	14,157	11,214	70,031

NOTE.—Egg Department closed June, 1904.

FACTORY TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
2 Years and 28½ Weeks,	December, 1900	6,488	0 3½	14,502
5 "	" 1905	35,326	0 4½	77,749
Year,	" 1906	4,399	0 2	76,957
" (53 weeks)	" 1907	4,588	0 2	72,807
"	" 1908	1,659	0 0½	81,070
"	" 1909	1,826	0 0½	98,023
"	" 1910	1,654	0 0½	75,331
Half Year,	June, 1911	683	0 0½	81,492
13 Years and 2½ Weeks' Total		56,618	0 2½	..

AND EGG WAREHOUSE TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
4 Years and 37 Weeks,	December, 1900	7,496	0 4½	14,053
5 "	" 1905	10,418	0 3½	6,279
Year,	" 1906	2,477	0 5½	9,776
" (53 weeks)	" 1907	* 1,079	0 2	17,092
"	" 1908	2,566	0 5	7,992
"	" 1909	8,445	1 2½	16,108
"	" 1910	* 1,020	0 1½	11,960
Half Year,	June, 1911	* 1,753	0 8½	8,902
15 Years and 11 Weeks' Total		27,550	0 ¾	..

* Loss.

LONGSIGHT PRINTING

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
47 Weeks, December, 1895		7,512	3,391	591	415	4,397
5 Years, " 1900		177,885	79,927	10,957	5,531	96,415
5 " " 1905		429,902	187,020	21,830	11,188	220,038
Year, " 1906		104,558	47,473	5,280	2,699	55,452
" (53 wks) " 1907		119,792	54,119	6,050	3,110	63,279
" " 1908		135,183	60,246	6,241	3,105	69,592
" " 1909		136,019	58,442	6,230	3,025	67,697
" " 1910		145,494	65,274	6,275	2,950	74,499
Half Year, June, 1911		77,839	33,326	3,145	1,499	37,970
16 Years and 5 Months' Total		1,334,184	589,218	66,599	33,522	689,339

LEICESTER PRINTING

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Year, December, 1909 (39 weeks)		9,221	4,147	524	308	4,979
" " 1910		18,191	6,149	758	416	7,323
Half Year, June, 1911		10,166	3,893	379	201	4,473
2½ Years' Total		37,578	14,189	1,661	925	16,775

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
47 Weeks, December, 1895		475	1 3 $\frac{1}{8}$	1,089
5 Years, " 1900		6,798	0 9 $\frac{1}{8}$	11,818
5 " " 1905		13,369	0 7 $\frac{3}{8}$	18,695
Year, " 1906		1,204	0 2 $\frac{3}{4}$	18,943
" (53 weeks) " 1907		2,766	0 5 $\frac{1}{2}$	24,286
" " 1908		3,986	0 7	25,723
" " 1909		4,933	0 8 $\frac{5}{8}$	24,036
" " 1910		6,063	0 10	29,251
Half Year, June, 1911		2,516	0 7 $\frac{3}{4}$	28,651
16 Years and 5 Months' Total		42,110	0 7 $\frac{1}{2}$	..

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Year, December, 1909 (39 weeks)	457	0 11 $\frac{1}{8}$	2,879
" " 1910		1,424	1 6 $\frac{3}{4}$	..	..	2,826
Half Year, June, 1911		407	0 9 $\frac{1}{2}$	..	..	3,228
2 $\frac{1}{2}$ Years' Total		1,831	..	457	..	..
Less Loss		457	..	..	..
Leaves Net Profit		1,374	0 8 $\frac{1}{4}$	..	..

PELAW PRINTING

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2 Years,	December, 1905.....	15,530	6,634	1,143	700	8,477
Year,	" 1906.....	9,064	3,825	369	176	4,370
" (53 wks)	" 1907.....	10,935	4,558	383	179	5,120
"	" 1908.....	10,080	5,187	380	195	5,762
"	" 1909.....	12,828	6,705	1,458	669	8,832
"	" 1910.....	19,828	7,233	1,454	643	9,330
Half Year,	June, 1911.....	10,513	4,144	729	318	5,191
7½ Years' Total		88,778	38,236	5,916	2,880	47,082

LITTLEBOROUGH FLANNEL

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2¾ Years,	December, 1900	56,517	12,093	1,515	952	14,560
5 "	" 1905	100,878	28,098	2,287	2,547	32,932
Year,	" 1906	21,226	5,311	380	501	6,192
" (53 wks)	" 1907	24,849	5,650	380	526	6,556
"	" 1908	23,533	5,844	380	522	6,746
"	" 1909	23,913	6,661	380	527	7,568
"	" 1910	25,188	6,493	380	535	7,408
Half Year,	June, 1911	8,713	3,175	190	277	3,642
13¼ Years' Total		284,817	73,325	5,892	6,387	85,604

WORKS TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
2 Years,	December, 1905	538	0 8½	315
Year,	1906	494	1 1	182
" (53 wks)	" 1907	1,141	2 1	256
"	" 1908	233	0 5½	1,434
"	" 1909	*1,112	1 8½	2,418
"	" 1910	452	0 5½	3,150
Half Year,	June, 1911	260	0 5½	3,105
7½ Years' Total	.....	2,006	0 5½	..

* Loss.

MILL TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
2½ Years,	December, 1900	13	..	..	..	7,992
5 "	" 1905	400	0 0½	..	..	7,693
Year,	" 1906	329	0 3½	..	..	7,745
" (53 weeks)	" 1907 .....	..	..	120	0 1½	8,878
"	" 1908	1,335	1 1½	..	..	10,674
"	" 1909	1,832	1 6½	..	..	10,510
"	" 1910	1,354	1 0½	..	..	10,089
Half Year,	June, 1911	268	0 7½	..	..	14,344
13½ Years' Total	.....	5,531	..	120	..	....
Less Loss	.....	120	..			
Leaves Net Profit	.....	5,411	0 4½			

LEICESTER AND HUTHWAITE

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Depre- ciation.	Interest.	Total.
		£	£	£	£	£
2½ Years,	December, 1905.....	168,815	44,581	5,120	4,559	54,260
Year,	" 1906.....	67,862	18,929	2,123	1,978	23,030
" (53 weeks)	" 1907.....	78,457	22,948	2,344	2,608	27,900
"	" 1903.....	53,096	19,051	2,285	2,411	23,747
"	" 1909....	80,748	18,989	2,922	2,763	24,674
"	" 1910.....	85,642	22,779	2,322	2,604	27,705
Half Year, June,	1911.....	44,794	11,375	1,246	1,410	14,031
Years' Total	.....	578,914	158,652	18,362	18,333	195,347

NOTE.—Business transferred from Leicester to Huthwaite June, 1908.

DESBORO' CORSET

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1905	....	5,142	2,286	56	131	2,473
Year,	" 1906	15,018	7,366	682	624	8,672
" (53 weeks)	" 1907	19,799	7,470	1,160	850	9,480
"	" 1908	25,037	9,434	1,187	830	11,451
"	" 1909	26,326	8,775	1,145	787	10,707
"	" 1910	29,238	10,388	1,095	820	12,303
Half Year, June,	1911	18,970	5,150	550	398	6,098
6 Years' Total	.....	139,530	50,869	5,875	4,440	61,184

HOSIERY FACTORY TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
2½ Years,	December, 1905	£ 255	s. d. 0 0½	£ ..	s. d. ..	£ 26,549
Year,	" 1906	2,339	0 8½	..	..	36,005
" (53 weeks)	" 1907	1,048	0 3½	..	..	62,526
"	" 1908 .....	..	..	40,958	..	53,570
"	" 1909 .....	..	..	2,160	0 6¾	40,793
"	" 1910 .....	..	..	467	0 1½	49,919
Half Year, June,	1911	1,479	0 7¾	..	..	55,879
8 Years' Total		5,121	..	43,585	..	....
Less Profit .....		..	..	5,121	..	
Leaves Net Loss .....		..	..	38,464	1 3¾	

FACTORY TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
Half Year, December, 1905		£ ..	s. d. ..	£ 494	s. d. 1 10½	£ 7,558
Year,	" 1906 .....	..	..	1,414	1 10½	10,000
" (53 weeks)	" 1907 .....	..	..	1,192	1 2¾	8,635
"	" 1908 .....	..	..	1,367	1 1	10,105
"	" 1909	216	0 1¾	..	..	9,855
"	" 1910	688	0 5¾	..	..	11,337
Half Year, June,	1911	101	0 1¼	..	..	7,308
6 Years' Total		1,005	..	4,457	..	..
Less Profit .....		..	..	1,005	..	
Leaves Net Loss .....		..	..	3,452	0 5¾	

BROUGHTON SHIRT

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundries.	Depre- ciation.	Interest.	Total.
		£	£	£	£	£
Year, December, 1907 (53 weeks)		68,301	14,886	888	864	16,638
" " 1908		69,050	15,885	900	1,089	17,874
" " 1909		83,448	18,378	1,053	1,199	20,630
" " 1910		96,139	20,682	1,153	1,297	23,132
Half Year, June, 1911		44,057	10,094	446	523	11,063
4½ Years' Total		360,995	79,925	4,440	4,972	89,337

BATLEY WOOLLEN

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
4 Years, December, 1890		44,826	47,618	20,973	1,124	1,607	22,704
5 " " 1895		95,265	94,954	31,138	2,239	1,990	35,367
5 " " 1900		183,887	183,125	48,641	4,394	2,808	55,843
5 " " 1905		245,026	245,771	71,871	8,374	4,566	84,811
Year, " 1906		48,367	47,452	14,963	1,857	1,095	17,915
" (53 wks) " 1907		52,238	52,885	16,355	1,441	1,105	18,901
" " 1908		58,428	59,005	18,813	1,630	1,207	21,150
" " 1909		45,118	56,166	16,074	1,889	1,385	19,348
" " 1910		51,908	48,592	16,164	1,912	1,409	19,485
Half Year, June, 1911		26,740	28,409	8,806	962	693	10,466
24½ Years' Total		850,803	863,977	263,298	25,822	17,870	306,990

FACTORY TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Year, December, 1907 (53 weeks)		775	0 2 $\frac{3}{4}$	..	..	15,617
" " 1908	1,667	0 5 $\frac{1}{2}$	19,326
" " 1909		752	0 2 $\frac{1}{8}$	..	..	20,056
" " 1910		128	0 0 $\frac{1}{4}$	..	..	23,251
Half Year, June, 1911	230	0 1 $\frac{1}{2}$	18,797
4 $\frac{1}{2}$ Years' Total		1,655	..	1,897	..	..
Less Profit	1,655	..	
Leaves Net Loss	242	0 0 $\frac{1}{8}$	

MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRO- DUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
4 Years, December, 1890.....		49 15 7	9 11 ³ / ₈	*6796	3 0 ¹ / ₂	7,326
5 " " 1895.....		37 4 11 ¹ / ₂	7 5 ³ / ₄	3,039	0 7 ⁵ / ₈	8,139
5 " " 1900.....		30 9 10 ³ / ₈	6 1 ¹ / ₈	7,648	0 10	10,904
5 " " 1905.....		34 10 1 ¹ / ₂	6 10 ³ / ₄	7,244	0 7	12,886
Year, " 1906.....		37 15 0 ¹ / ₄	7 6 ¹ / ₂	1,212	0 6	11,594
" (53 wks) " 1907.....		35 14 9 ¹ / ₂	7 1 ¹ / ₂	1,933	0 8 ⁷ / ₈	13,707
" " 1908.....		35 16 10 ³ / ₈	7 2	2,355	0 9 ³ / ₈	13,454
" " 1909.....		34 8 11 ³ / ₈	6 10 ⁵ / ₈	1,072	0 5 ⁵ / ₈	18,498
" " 1910.....		40 1 11 ³ / ₄	8 0 ¹ / ₈	*6,226	0 2 ⁷ / ₈	17,589
Half Year, June, 1911.....		36 16 9 ³ / ₈	7 4 ³ / ₈	758	0 6 ³ / ₂	18,139
24 ¹ / ₂ Years' Total		35 10 7 ³ / ₈	7 1 ¹ / ₂	17,839	0 5	..

* Loss.

BURY

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
37 Weeks, December, 1905		£ 27,620	£ 7,668	£ 1,223	£ 823	£ 9,714
Year, " 1906		55,408	13,043	2,135	1,365	16,543
" (53 wks) " 1907		83,849	13,114	2,607	1,754	22,475
" " 1908		91,156	19,919	2,381	1,668	23,968
" " 1909		82,208	19,413	2,460	1,684	23,557
" " 1910		98,125	19,028	2,562	1,706	23,296
Half Year, June, 1911		56,889	10,661	1,286	1,003	12,950
6 Years and 11 Weeks' Total ..		495,255	107,846	14,654	10,003	132,503

LEEDS CLOTHING

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
2½ Years, December, 1890		£ 10,652	£ 6,414	£ 149	£ 128	£ 6,691
5 " " 1895		97,978	53,712	903	760	55,375
5 " " 1900		198,863	109,204	2,639	1,740	113,583
5 " " 1905		251,014	137,638	5,365	2,938	145,941
Year, 1906		55,099	31,419	1,055	519	32,993
" (53 wks) " 1907		57,665	32,682	871	555	34,108
" " 1908		59,971	35,559	872	600	37,031
" " 1909		55,794	30,470	1,003	680	32,153
" " 1910		60,189	34,203	1,177	759	36,139
Half Year, June, 1911		38,936	20,253	606	399	21,258
22½ Years' Total		886,161	491,554	14,640	9,078	515,272

WEAVING SHED.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
37 Weeks, December, 1905		£ ..	s. d. ..	£ 650	s. d. 0 5 $\frac{3}{8}$	£ 6,129
Year, ..	1906 .....	..	..	39	0 1 $\frac{7}{8}$	11,519
" (53 wks) ..	1907	664	0 1 $\frac{7}{8}$	..	..	21,082
" ..	1908	295	0 0 $\frac{3}{4}$	..	..	20,015
" ..	1909	645	0 1 $\frac{7}{8}$	..	..	22,019
" ..	1910	372	0 0 $\frac{7}{8}$	..	..	31,918
Half Year, June, ..	1911	137	0 0 $\frac{1}{2}$	..	..	34,891
6 Years and 11 Weeks' Total ..		2,113	..	689	..	..
Less Loss		689	..			
Leaves Net Profit		1,424	0 0 $\frac{5}{8}$			

FACTORY TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
2$\frac{1}{4}$ Years, December, 1890		£ ..	s. d. ..	£ 1,125	s. d. 2 1 $\frac{1}{4}$	£ 1,316
5 ..	1895	5,663	1 1 $\frac{1}{8}$	..	..	5,276
5 ..	1900	13,728	1 4 $\frac{1}{2}$	..	..	9,764
5 ..	1905	10,949	0 10 $\frac{3}{4}$	..	..	8,860
Year, ..	1906	2,471	0 10 $\frac{3}{4}$	..	..	8,928
" (53 wks) ..	1907	1,859	0 7 $\frac{5}{8}$	..	..	9,847
" ..	1908	2,296	0 9 $\frac{5}{8}$	..	..	12,106
" ..	1909	982	0 4 $\frac{1}{2}$	..	..	9,383
" ..	1910	920	0 3 $\frac{3}{8}$	..	..	9,743
Half Year, June, ..	1911	460	0 2 $\frac{3}{4}$	..	..	6,079
22$\frac{3}{4}$ Years' Total		39,323	..	1,125	..	..
Less Loss		1,125	..			
Leaves Net Profit ..		33,203	0 10 $\frac{1}{4}$			

BROUGHTON CLOTHING

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1895		7,561	4,920	171	106	5,197
5 Years, " 1900		146,319	96,238	3,671	2,252	102,161
5 " " 1905		204,787	127,974	5,630	3,245	136,849
Year, " 1906		41,262	25,232	1,170	651	27,053
" (53 wks) " 1907		42,608	26,305	1,170	640	28,115
" " " 1908		45,386	27,991	1,174	615	29,780
" " " 1909		42,927	25,791	1,174	619	27,584
" " " 1910		43,560	26,920	1,172	599	28,691
Half Year, June, 1911		24,416	14,988	455	300	15,743
16 Years' Total		598,826	376,359	15,787	9,027	401,173

LEICESTER BOOT AND

Since keeping

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
2½ Years, January, 1876		86,565	97,576	28,264	166	914	29,344
5 " December, 1880		369,357	362,821	127,772	1,947	4,987	134,706
5 " " 1885		495,321	493,020	182,021	3,369	5,822	191,212
5 " " 1890		771,134	783,457	291,291	5,724	7,622	304,637
5 " " 1895		1,264,427	1,269,859	495,923	19,269	23,491	538,683
5 " " 1900		1,560,965	1,546,483	593,400	27,815	24,566	645,781
5 " " 1905		1,812,821	1,781,627	687,119	25,134	23,234	735,487
Year, " 1906		342,066	343,706	126,232	5,222	4,739	136,193
" (53 wks) " 1907		375,286	346,777	128,198	2,520	5,374	136,092
" " " 1908		386,975	430,758	151,625	2,296	5,017	158,938
" " " 1909		368,024	323,779	120,792	2,187	5,573	128,552
" " " 1910		361,935	378,778	136,083	2,054	5,009	143,146
Half Year, June, 1911		233,981	183,125	66,642	445	2,256	69,343
37½ Years' Total		8,428,857	8,341,763	3,135,362	93,148	118,604	3,352,114

FACTORY TRADE.

Account in the Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Half Year, December, 1895		254	0 8	..	..	1,003
5 Years, " 1900	1,677	0 2 $\frac{3}{4}$	5,453
5 " " 1905		6,635	0 7 $\frac{3}{4}$	..	..	3,306
Year, " 1906		2,101	1 0 $\frac{1}{8}$	..	..	3,986
" (53 wks) " 1907		2,031	0 11 $\frac{3}{8}$	..	..	3,889
" " 1908		1,260	0 6 $\frac{5}{8}$	..	..	4,614
" " 1909		3,932	1 9 $\frac{7}{8}$	..	..	4,340
" " 1910		2,961	1 4 $\frac{1}{2}$	..	..	4,505
Half Year, June, 1911		651	0 6 $\frac{3}{8}$	..	..	2,718
16 Years' Total		19,875	..	1,677	..	..
Less Loss		1,677	..			
Leaves Net Profit		18,198	0 7 $\frac{1}{4}$			

SHOE WORKS TRADE.

a separate Account.

PERIOD.	ENDED.	EXPENSES.				NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.						
		Per cent.	Per £.	Amount.	Rate per £ on Supplies.			
		£ s. d.	s. d.	£	s. d.	£		
2½ Years, January, 1876	.....	30 1 5½	6 0⅛	1,488	0 4⅛	9,186	
5 "	December, 1880	37 2 6⅞	7 5	4,008	0 2½	15,772		
5 "	" 1885	38 15 8	7 9	8,630	0 4½	15,752		
5 "	" 1890	38 17 8	7 9¼	35,946	0 11⅛	61,935		
5 "	" 1895	42 8 4⅝	8 5½	24,347	0 4½	101,621		
5 "	" 1900	41 15 1⅝	8 4⅛	27,905	0 4½	114,013		
5 "	" 1905	41 5 7½	8 3	15,617	0 2	114,216		
Year,	" 1906	39 12 5⅞	7 11	4,640	0 3½	154,946		
" (53 weeks)	" 1907	39 4 10⅜	7 10⅞	4,784	0 3	125,046		
"	" 1908	36 17 11¼	7 4½	15,389	0 9½	170,795		
"	" 1909	39 14 0⅜	7 11¼	7,721	0 5	127,900		
"	" 1910	37 15 9⅛	7 6⅞	7,550	0 5	140,462		
Half Year, June,	1911	37 17 3⅛	7 6⅞	4,428	0 4½	105,348		
37¾ Years' Total	.....	40 3 8¼	8 0⅛	162,453	0 4⅛	..	

HECKMONDWIKE BOOT, SHOE,

From

PERIOD.	ENDED.	Net Supplies.	Boot and Shoe Produc- tion.	TOTAL EXPENSES (INCLUDING CURRYING DEPARTMENT).				
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.	
		£	£	£	£	£	£	
Half Year, December, 1880		3,060	3,438	1,057	16	30	1,103	
5 Years,	"	1885	88,295	85,197	27,824	461	1,098	29,823
5 "	"	1890	139,007	117,020	44,539	2,389	2,857	49,785
5 "	"	1895	229,350	192,594	78,872	4,552	5,408	88,832
5 "	"	1900	280,601	238,078	100,647	8,605	6,104	115,356
5 "	"	1905	342,878	307,637	115,788	10,183	6,161	132,132
Year,	"	1906	58,903	53,131	20,669	2,102	1,298	24,069
" (53 weeks)	"	1907	62,931	59,942	21,655	1,260	919	23,894
"	"	1908	78,667	73,108	24,807	24	609	25,440
"	"	1909	78,035	77,305	25,183	16	872	26,071
"	"	1910	79,260	69,547	23,305	14	954	24,278
Half Year, June,	1911	31,779	34,646	12,441	7	411	12,859	
31 Years' Total		1,467,766	1,311,943	496,787	29,629	26,661	553,077	

RUSHDEN BOOT AND

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Depre- ciation.	Interest.	Total.
		£	£	£	£	£	£
31 Weeks, December, 1900.....		11,091	11,806	4,215	68	83	4,366
5 Years, ,, 1905.....		285,920	295,640	84,225	5,191	3,867	93,283
Year, ,, 1906.....		107,895	117,693	29,701	1,788	1,672	33,111
,, (53 weeks) ,, 1907.....		117,970	110,916	28,866	1,765	1,595	32,226
,, ,, 1908.....		114,777	124,168	33,375	1,786	1,415	36,576
,, ,, 1909.....		103,342	102,610	31,504	1,780	1,783	35,067
,, ,, 1910.....		100,377	104,281	30,294	2,370	2,191	34,855
Half Year, June, 1911.....		42,627	36,289	10,980	1,239	1,053	13,272
11 Years and 5 Weeks' Total..		888,999	903,403	253,160	15,937	13,659	282,756

AND CURRYING WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		NET LOSS.		Stocks at end.
		BOOT & SHOE RATE ON PRODUCTION.		Amo'nt.	Rate per £ on Supplies.	Amo'nt.	Rate per £ on Supplies.	
		Per cent.	Per £.					
		£ s. d.	s. d.	£	s. d.	£	s. d.	£
Half Year, December, 1880..		32 1 7 ³ / ₄	6 4 ⁷ / ₈	..	..	181	1 2 ¹ / ₈	2,473
5 Years,	" 1885..	34 8 4 ¹ / ₄	6 10 ¹ / ₂	71	0 0 ¹ / ₈	..	..	5,314
5 "	" 1890..	35 16 1 ¹ / ₂	7 1 ¹ / ₈	4,953	0 8 ¹ / ₂	..	..	11,325
5 "	" 1895..	38 2 1 ¹ / ₂	7 7 ³ / ₈	9,416	0 9 ³ / ₄	..	..	20,711
5 "	" 1900..	40 18 2 ⁷ / ₈	8 2 ³ / ₈	..	..	2,273	0 1 ⁷ / ₈	15,437
5 "	" 1905..	42 19 0 ¹ / ₂	8 7	6,074	0 4 ¹ / ₂	..	..	12,935
Year,	" 1906..	39 8 11 ⁷ / ₈	7 10 ⁵ / ₈	..	..	4,541	1 6 ¹ / ₂	15,995
" (53 weeks)	" 1907..	34 16 4 ⁷ / ₈	6 11 ¹ / ₂	..	..	3,370	1 0 ³ / ₄	11,175
"	" 1908..	31 16 9 ⁵ / ₈	6 4 ³ / ₈	2,155	0 6 ¹ / ₂	..	..	17,574
"	" 1909..	30 12 6	6 1 ¹ / ₂	1,692	0 5 ⁵ / ₈	..	..	20,895
"	" 1910	31 16 3 ¹ / ₄	6 4 ¹ / ₂	1,770	0 5 ¹ / ₄	..	..	17,985
Half Year, June,	1911..	34 7 1 ³ / ₈	6 10 ³ / ₈	333	0 2 ³ / ₄	..	..	34,625
31 Years' Total	.....	36 16 0 ⁵ / ₈	7 4 ¹ / ₂	26,499	..	10,365	..	..
Less Loss				10,365	..			
Leaves Net Profit..				16,134	0 2 ³ / ₄			

SHOE WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
31 Weeks, December, 1900		36 19 7 ³ / ₈	7 4 ¹ / ₂	964	1 8 ³ / ₄	2,482
Years,	1905	31 11 0 ⁵ / ₈	6 3 ⁵ / ₈	22,070	1 6 ¹ / ₂	20,549
Year,	1906	28 2 8	5 7 ¹ / ₂	5,688	1 0 ⁵ / ₈	29,197
„ (53 weeks)	1907	29 1 1	5 9 ⁵ / ₈	7,022	1 2 ¹ / ₄	21,719
„	1908	29 9 1 ⁵ / ₈	5 10 ⁵ / ₈	8,627	1 6	31,232
„	1909	34 3 6	6 10	4,811	0 11 ⁵ / ₈	36,848
„	1910	33 8 5 ³ / ₄	6 8 ¹ / ₂	1,244	0 2 ⁷ / ₈	38,338
Half Year, June,	1911	36 11 5 ¹ / ₂	7 3 ¹ / ₂	183	0 1	28,211
11 Years and 5 Weeks' Total		31 5 11 ³ / ₄	6 3	50,609	1 1 ³ / ₈	..

BROUGHTON CABINET

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
3 $\frac{1}{4}$ Years, December, 1895.....		22,423	15,442	1,216	1,326	17,984
5 " " 1900.....		65,846	39,217	2,414	2,524	44,155
5 " " 1905.....		69,879	36,847	2,921	2,963	42,131
Year, " 1906.....		22,720	10,465	652	569	11,686
" (53 wks) " 1907.....		29,604	15,120	636	566	16,322
" " 1908.....		23,440	14,292	743	678	15,713
" " 1909.....		29,696	14,669	785	726	16,180
" " 1910.....		30,975	14,826	792	718	16,336
Half Year, June, 1911.....		14,857	7,638	400	373	8,411
19 $\frac{3}{4}$ Years' Total		314,440	168,516	10,559	9,843	188,918

LEEDS BRUSH

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
1 $\frac{1}{2}$ Years, December, 1905		16,814	7,530	307	341	8,178
Year, " 1906		15,777	6,086	307	238	6,631
" (53 wks) " 1907		17,636	6,996	457	328	7,781
" " 1908		20,900	9,418	764	578	10,760
" " 1909		26,189	10,915	859	688	12,462
" " 1910		29,003	12,154	885	712	13,751
Half Year, June, 1911		17,613	6,445	450	366	7,261
7 Years' Total		143,932	59,544	4,029	3,251	66,824

NOTE.—Huddersfield business transferred to Leeds, June, 1906.

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
3½ Years, December, 1895	1,305	1 17 ⁸	7,257
5 " " 1900	5,950	1 9 ⁸	4,452
" " 1905	432	0 13 ⁸	7,584
Year, " 1906		389	0 4	..	..	6,751
" (53 wks) " 1907		494	0 4	..	..	7,225
" " 1908		246	0 2	..	..	9,193
" " 1909		164	0 11 ⁴	..	..	9,790
" " 1910		254	0 17 ⁸	..	..	9,853
Half Year, June, 1911		154	0 23 ⁸	..	..	10,737
18½ Years' Total		1,701	..	7,687	..	..
Less Profit.....				1,701	..	
Leaves Net Loss....				5,986	0 4½	

FACTORY TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
1½ Years, December, 1905.....		565	0 8	4,453
Year, " 1906.....		870	1 11 ⁸	3,358
" (53 wks) " 1907.....		648	0 8½	5,428
" " 1908.....		615	0 7	9,236
" " 1909.....		958	0 8½	10,427
" " 1910.....		816	0 6½	11,358
Half Year, June, 1911.....		419	0 5½	9,656
7 Years' Total		4,891	0 8½	..

KEIGHLEY

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1908		7,792	3,098	269	212	3,579
Year, " 1909		15,924	6,646	548	448	7,687
" " 1910		17,254	7,423	606	476	8,505
Half Year, June, 1911		9,262	3,942	276	224	4,442
3 Years' Total.....		50,232	21,109	1,694	1,360	24,163

DUDLEY BUCKET AND

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1908		12,621	4,917	224	173	5,314
Year, " 1909		24,932	10,072	459	369	10,900
" " 1910		28,567	9,722	506	412	10,646
Half Year, June, 1911		12,260	4,815	220	202	5,237
3 Years' Total.....		73,380	29,532	1,409	1,156	32,097

BIRTLEY TINPLATE

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1908		3,080	1,502	144	96	1,742
Year, " 1909		7,153	3,788	297	215	4,300
" " 1910		6,512	3,186	301	231	3,718
Half Year, June, 1911		3,546	1,450	107	89	1,646
3 Years' Total.....		20,291	9,926	849	631	11,406

IRONWORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
Half Year, December, 1908		226	0 6 $\frac{7}{8}$	5,064
Year, " 1909		369	0 5 $\frac{1}{2}$	4,928
" " 1910		303	0 4 $\frac{1}{8}$	4,699
Half Year, June, 1911		172	0 4 $\frac{3}{8}$	5,466
3 Years' Total		1,070	0 5	..

FENDER WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
Half Year, December, 1908		843	1 4	3,495
Year, " 1909		924	0 8 $\frac{7}{8}$	3,420
" " 1910		382	0 3 $\frac{7}{8}$	3,849
Half Year, June, 1911		300	0 5 $\frac{3}{4}$	4,104
3 Years' Total		2,449	0 8	..

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
Half Year, December, 1908		259	1 8 $\frac{1}{8}$	1,989
Year, " 1909		113	0 3 $\frac{3}{4}$	2,543
" " 1910		203	0 7 $\frac{7}{8}$	2,647
Half Year, June, 1911		273	1 6 $\frac{3}{8}$	2,648
3 Years' Total		848	0 10	..

PELAW TAILORING, KERSEY,

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2 Years, December,	1905	65,992	20,918	2,371	1,398	24,687
Year,	" 1906	39,300	11,439	1,036	689	13,164
" (53 wks)	" 1907	43,394	12,774	1,057	725	14,556
"	" 1908	45,010	12,606	1,066	702	14,374
"	" 1909	39,948	12,400	1,072	716	14,188
"	" 1910	41,432	12,928	1,061	708	14,697
Half Year, June,	1911	23,445	7,269	537	405	8,211
7½ Years' Total	.....	298,521	90,334	8,200	5,343	103,877

PELAW CABINET

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2 Years, December,	1905	52,223	31,659	3,912	2,434	38,005
Year,	" 1906	24,788	13,539	1,637	1,141	16,317
" (53 wks)	" 1907	29,795	14,761	1,665	1,103	17,534
"	" 1908	36,223	18,785	1,014	943	20,742
"	" 1909	31,783	16,259	906	836	18,001
"	" 1910	30,087	15,165	117	349	15,631
Half Year, June,	1911	15,084	7,773	59	168	8,000
7½ Years' Total	.....	219,983	117,941	9,310	6,979	134,230

AND SHIRT FACTORIES TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
2 Years, December, 1905		725	0 2 $\frac{3}{4}$	5,606
Year, " 1906		1,098	0 6 $\frac{3}{4}$	6,431
" (53 wks) " 1907		1,660	0 9 $\frac{1}{2}$	5,208
" " 1908		2,725	1 2 $\frac{1}{2}$	6,273
" " 1909		1,409	0 8 $\frac{3}{4}$	7,282
" " 1910		1,302	0 7 $\frac{1}{2}$	9,411
Half Year, June, 1911		633	0 6 $\frac{3}{4}$	10,296
7$\frac{1}{2}$ Years' Total		9,552	0 7 $\frac{3}{4}$	..

WORKS TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
2 Years, December, 1905		1,814	0 8 $\frac{1}{2}$	9,877
Year, " 1906		3,333	2 8 $\frac{1}{4}$	10,218
" (53 wks) " 1907		912	0 7 $\frac{1}{2}$	9,978
" " 1908		5,623	3 1 $\frac{1}{2}$	8,949
" " 1909		2,162	1 4 $\frac{1}{2}$	10,721
" " 1910		87	0 0 $\frac{5}{8}$	8,520
Half Year, June, 1911		* 102	0 1 $\frac{1}{2}$	9,742
7$\frac{1}{2}$ Years' Total		13,829	1 3	..

* Profit.

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

	GRAND TOTAL.		
	SALES=		
	Expenses=		
	£25,077,617.		
	Amount.		Rate per £100.
	£	s. d.	s. d.
Wages.....	258903	18 2	20 7·79
Auditors.....	827	8 8	0 0·79
Scrutineers	85	9 7	0 0·03
Committees	10317	5 7	0 9·87
Price Lists: Printing	7951	1 7	0 7·61
„ Postage.....	792	4 1	0 0·76
Printing and Stationery	13181	13 10	1 0·61
Periodicals	391	16 5	0 0·37
Travelling	34706	2 5	2 9·21
Stamps	6833	10 10	0 8·45
Telegrams	750	10 10	0 0·72
Telephones	1763	2 5	0 1·69
Miscellaneous	2329	7 4	0 2·23
Advertisements and Showcards	6922	15 2	0 6·62
“Wheatsheaf” Record	9452	12 7	0 9·05
Rents, Rates, and Taxes.....	13288	17 3	1 0·72
Power, Lighting, and Heating	7904	18 9	0 7·57
Exhibition and Congress	2963	3 1	0 2·83
Quarterly Meetings	1042	14 5	0 1·00
Employés’ Picnic	365	16 5	0 0·35
Legal	103	13 6	0 0·10
“Annual,” 1910.....	911	19 11	0 0·87
Dining-rooms	20606	10 7	1 7·72
Repairs, Renewals, &c.....	16341	8 7	1 3·64
Insurance	5063	10 3	0 4·85
Depreciation: Land.....	6223	18 10	0 5·96
„ Buildings.....	19037	3 3	1 6·22
„ Fixtures, &c.	9433	4 7	0 9·03
Interest	84138	6 6	6 8·52
Totals	544584	4 5	43 5·18

SALES FOR THE YEAR ENDED DECEMBER 24TH, 1910.

SUMMARY OF DISTRICT TOTALS.

MANCHESTER.		NEWCASTLE.		LONDON.	
£14,616,100.		£4,824,880.		£5,636,637.	
Amount.	Rate per £100.	Amount.	Rate per £100.	Amount.	Rate per £100.
£ s. d. 130103 11 9	s. d. 17 9-63	£ s. d. 64215 12 3	s. d. 26 7-42	£ s. d. 64584 14 2	s. d. 22 10-99
448 3 2	0 0-75	181 8 9	0 0-90	157 16 9	0 0-84
20 12 1	0 0-03	6 15 2	0 0-03	8 2 4	0 0-03
5216 18 11	0 8-57	2879 11 4	1 2-32	2220 15 4	0 9-46
4529 0 6	0 7-44	1148 17 0	0 5-72	2273 4 1	0 9-68
539 9 10	0 0-88	61 5 0	0 0-30	191 9 3	0 0-82
6724 19 0	0 11-04	2682 11 4	1 1-34	3774 3 6	1 4-06
206 4 6	0 0-34	77 8 8	0 0-39	108 3 3	0 0-46
17760 1 11	2 5-16	5597 14 11	2 3-84	11348 5 7	4 0-82
4607 8 11	0 7-57	2167 4 2	0 10-78	2058 17 9	0 8-77
337 5 3	0 0-55	219 12 4	0 1-09	193 13 3	0 0-83
769 13 5	0 1-26	354 7 3	0 1-76	639 1 9	0 2-72
1418 7 8	0 2-33	476 8 6	0 2-37	434 11 2	0 1-85
4193 8 10	0 6-89	1224 3 0	0 6-09	1505 3 4	0 6-41
5489 0 11	0 9-01	1800 12 4	0 8-96	2162 19 4	0 9-21
6056 16 7	0 9-95	3066 17 2	1 3-26	4165 3 6	1 5-73
4344 7 0	0 7-13	1531 18 8	0 7-62	2028 13 1	0 8-64
1885 3 8	0 2-27	598 14 3	0 2-98	979 5 2	0 4-17
654 0 0	0 1-07	61 3 0	0 0-30	327 11 5	0 1-39
204 15 0	0 0-34	82 0 5	0 0-41	79 1 0	0 0-34
90 10 8	0 0-15	5 19 8	0 0-03	7 3 2	0 0-03
529 8 2	0 0-87	173 18 11	0 0-87	208 11 10	0 0-89
12230 14 0	1 8-08	4223 15 3	1 9-01	4152 1 4	1 5-68
7470 11 1	1 0-27	2804 16 5	1 1-95	6066 1 1	2 1-83
2206 3 1	0 3-62	1282 9 8	0 6-38	1574 17 6	0 6-71
4065 14 3	0 6-67	1253 4 3	0 6-23	905 0 4	0 3-85
6450 16 7	0 10-59	6341 4 7	2 7-54	6245 2 1	2 2-59
3585 9 9	0 5-89	3527 19 11	1 5-55	2319 14 11	0 9-88
42353 18 7	5 9-55	19998 0 2	3 3-48	21786 7 9	7 8-76
273992 15 1	37 5-90	128045 14 4	53 0-92	142545 15 0	50 6-94

SALES FOR THE YEAR ENDED DEC. 24TH, 1910—continued.

MANCHESTER.

DRAPERY.				WOOLLENS AND READY-MADES.				BOOTS AND SHOES.				FURNISHING.			
£961,267.				£258,612.				£463,809.				£416,051.			
Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.	
£	s. d.	s. d.		£	s. d.	s. d.		£	s. d.	s. d.		£	s. d.	s. d.	
32197	2 3	66	10 37	8018	1 8	62	0 10	9992	4 8	43	1 05	12498	0 11	60	0 95
61	19 2	0	1 55	18	9 1	0	1 71	28	1 4	0	1 45	24	0 8	0	1 39
1	7 9	0	0 03	0	7 3	0	0 03	0	13 2	0	0 03	0	11 0	0	0 03
1057	15 5	2	2 41	266	4 7	2	0 71	529	7 4	2	3 39	510	3 2	2	5 43
1085	18 3	2	3 11	1212	15 7	9	4 55	48	10 0	0	2 51	28	2 6	0	1 62
77	13 1	0	1 94	....		....		9	4 11	0	0 48	16	7 2	0	0 94
1631	6 1	3	4 73	284	13 7	2	2 42	414	1 2	1	9 43	353	12 6	1	8 40
15	15 5	0	0 39	7	19 6	0	0 74	5	10 2	0	0 29	5	15 11	0	0 33
6326	8 11	13	1 95	1607	10 11	12	5 19	777	5 11	3	4 22	1192	0 10	5	8 76
342	11 8	0	8 55	88	16 5	0	8 24	152	19 6	0	7 92	146	3 2	0	8 43
67	0 9	0	1 67	16	12 3	0	1 54	7	9 4	0	0 39	21	18 6	0	1 26
57	9 10	0	1 44	15	19 3	0	1 48	25	10 7	0	1 32	21	1 10	0	1 22
200	5 3	0	5 00	32	0 2	0	2 97	48	11 5	0	2 51	47	6 1	0	2 73
325	1 4	0	8 12	105	12 8	0	9 80	321	9 3	1	4 63	79	16 8	0	4 61
368	17 3	0	9 21	97	5 8	0	9 03	177	1 8	0	9 16	146	2 11	0	8 43
1634	4 5	3	4 80	300	18 1	2	3 93	505	3 3	2	2 14	883	5 6	4	2 95
1520	18 1	3	1 97	230	6 5	1	9 38	412	18 0	1	9 37	804	16 0	3	10 42
235	3 5	0	5 87	81	9 2	0	7 56	79	12 4	0	4 12	29	4 2	0	1 69
43	19 1	0	1 10	11	12 6	0	1 08	21	3 6	0	1 10	17	8 0	0	1 00
56	6 11	0	1 41	18	5 0	0	1 69	15	6 9	0	0 79	23	14 0	0	1 37
4	8 8	0	0 11	23	7 8	0	2 17	23	3 7	0	1 20	0	1 10	0	0 01
35	10 1	0	0 89	9	12 0	0	0 89	17	6 7	0	0 90	14	1 2	0	0 81
1721	0 11	3	6 97	446	17 9	3	5 47	818	17 11	3	6 37	681	8 3	3	3 31
1351	17 3	2	9 75	257	6 5	1	11 88	219	8 11	0	11 35	318	4 7	1	6 36
484	12 1	1	0 10	229	0 0	1	9 25	199	2 6	0	10 30	219	18 0	1	0 68
1176	8 7	2	5 37	217	4 8	1	8 16	401	2 7	1	8 76	689	13 4	3	3 78
1995	15 0	3	11 33	343	0 10	2	7 84	617	18 1	2	7 97	1079	11 2	5	2 28
1463	11 2	3	0 67	77	16 3	0	7 22	141	0 9	0	7 30	197	16 1	0	11 41
8099	18 10	16	10 23	2715	4 7	20	11 98	4421	4 3	19	0 78	3071	11 7	14	9 19
63485	6 11	132	1 04	16734	9 11	129	5 01	20431	9 5	88	1 23	26121	17 6	111	1 79

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

NEWCASTLE.

SALES =	TOTALS.				GROCERY.				COAL.			
	£4,824,880.				£3,531,286.				£94,390.			
Expenses =	Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.	
	£	s. d.	s. d.		£	s. d.	s. d.		£	s. d.	s. d.	
Wages	64215	12 3	26 7 42		25405	19 1	14 4 67		323	7 8	6 10 23	
Auditors	181	8 9	0 0 90		100	9 10	0 0 68		2	5 9	0 0 58	
Scrutineers	6	15 2	0 0 03		4	17 10	0 0 03		0	2 9	0 0 03	
Committees	2879	11 4	1 2 32		1270	2 10	0 8 63		8	2 0	0 2 06	
Price Lists: Printing	1148	17 0	0 5 72		190	13 9	0 1 30		0	0 3	....
" Postage	61	5 0	0 0 30		61	5 0	0 0 42		....	....	....
Printing and Stationery..	2682	11 4	1 1 34		1126	12 2	0 7 66		21	16 7	0 5 55	
Periodicals	77	8 8	0 0 39		48	2 0	0 0 33		1	10 6	0 0 39	
Travelling	5597	14 11	2 3 84		1186	9 0	0 8 06		55	1 9	1 2 01	
Stamps	2167	4 2	0 10 78		982	16 8	0 6 68		17	2 9	0 4 36	
Telegrams	219	12 4	0 1 09		127	19 3	0 0 57		1	16 3	0 0 46	
Telephones	354	7 3	0 1 76		258	3 4	0 1 75		4	16 7	0 1 23	
Miscellaneous	476	8 6	0 2 37		319	17 5	0 2 17		4	10 1	0 1 15	
Adverts. and Showcards..	1224	3 0	0 6 09		720	9 4	0 4 90		23	5 3	0 5 91	
"Wheatsheaf" Record ..	1800	12 4	0 8 96		1304	0 1	0 8 86		36	12 6	0 9 31	
Rents, Rates, and Taxes..	3066	17 2	1 3 26		742	2 1	0 5 04		4	7 2	0 1 11	
Power, Lighting, & Heating	1531	18 8	0 7 62		916	19 1	0 6 23		19	4 0	0 4 88	
Exhibition and Congress ..	598	14 3	0 2 98		428	17 3	0 2 92		11	8 10	0 2 91	
Quarterly Meetings	61	3 0	0 0 30		44	5 9	0 0 30		1	5 0	0 0 32	
Employés' Picnic	82	0 5	0 0 41		22	3 10	0 0 15		0	5 7	0 0 07	
Legal	5	19 8	0 0 03		3	19 8	0 0 03		0	2 6	0 0 03	
"Annual," 1910	173	18 11	0 0 87		125	16 0	0 0 85		3	12 6	0 0 92	
Dining-rooms	4223	15 3	1 9 01		2883	12 6	1 7 60		33	17 10	0 8 62	
Repairs, Renewals, &c. ..	2304	16 5	1 1 95		1442	16 1	0 9 81		26	15 5	0 6 81	
Insurance	1282	9 8	0 6 33		587	12 8	0 3 99		0	14 6	0 0 18	
Depreciation: Land	1253	4 3	0 6 23		495	19 8	0 3 37		2	10 8	0 0 64	
" Buildings ..	6341	4 7	2 7 54		3316	3 1	1 10 54		7	18 9	0 2 02	
" Fixtures, &c. .	3527	19 11	1 5 55		1574	11 6	0 10 70		9	12 0	0 2 44	
Interest	19998	0 2	8 3 48		9169	13 0	5 2 32		117	12 10	2 5 91	
Totals	128045	14 4	53 0 92		54862	9 9	31 0 86		739	18 3	15 8 13	

SALES FOR THE YEAR ENDED DEC. 24TH, 1910—*continued.*

NEWCASTLE.

DRAPERY.				WOOLLENS AND READY-MADES.				BOOTS AND SHOES.				FURNISHING.			
£530,253.				£164,967.				£243,355.				£260,629.			
Amount.			Rate per £100.	Amount.			Rate per £100.	Amount.			Rate per £100.	Amount.			Rate per £100.
£	s.	d.	s. d.	£	s.	d.	s. d.	£	s.	d.	s. d.	£	s.	d.	s. d.
17793	11	5	67 136	3424	6	0	41 618	5121	4	7	42 106	12147	3	6	93 257
34	7	3	0 156	10	1	6	0 147	14	2	10	0 140	20	1	7	0 185
0	15	3	0 008	0	4	9	0 003	0	7	0	0 003	0	7	7	0 003
664	0	5	2 605	212	11	2	2 692	358	6	4	2 1134	366	8	7	2 974
398	11	11	1 333	550	11	3	6 810	44	7	2	0 438	24	12	9	0 227
....		
622	5	2	2 416	173	6	6	2 121	244	5	5	2 009	494	5	6	3 952
10	17	3	0 049	2	12	9	0 038	5	2	3	0 051	9	3	11	0 085
2277	4	8	8 707	742	18	5	9 008	298	10	8	2 544	1037	10	5	7 1154
566	18	9	2 166	71	1	7	0 1034	117	16	2	0 1162	411	8	3	3 188
67	13	5	0 306	7	10	8	0 110	5	0	0	0 049	9	12	9	0 089
36	5	4	0 164	11	6	9	0 165	16	14	5	0 165	27	0	10	0 249
57	11	7	0 261	12	9	9	0 182	21	1	8	0 208	60	18	0	0 561
195	7	4	0 884	48	8	3	0 704	158	12	6	1 364	78	0	4	0 718
203	5	3	0 920	63	3	0	0 919	93	6	3	0 920	100	5	3	0 923
820	8	8	3 113	189	11	3	2 358	315	9	9	2 711	994	18	3	7 762
232	10	1	0 1052	123	0	11	1 590	107	15	0	0 1063	132	9	7	1 020
69	10	8	0 315	20	17	7	0 304	31	12	1	0 312	36	7	10	0 335
6	18	1	0 031	2	2	10	0 031	3	3	4	0 031	3	8	0	0 031
23	5	8	0 105	6	9	10	0 094	6	0	4	0 059	23	15	2	0 219
1	1	1	0 005	0	5	4	0 004	0	5	6	0 003	0	5	7	0 003
19	12	0	0 089	6	3	3	0 090	9	2	2	0 090	9	13	0	0 089
580	11	1	2 228	177	9	8	2 182	262	1	8	2 185	286	2	6	2 234
582	14	8	2 238	120	18	5	1 559	228	11	3	1 1054	403	0	7	3 111
300	11	6	1 161	96	18	6	1 210	131	6	6	1 125	162	6	0	1 295
313	15	1	1 220	74	0	10	0 1077	124	10	0	1 028	242	8	0	1 1032
1212	5	4	4 687	375	8	2	4 662	476	10	2	3 1099	952	19	1	7 375
948	14	10	3 694	191	16	5	2 391	416	5	7	3 505	386	19	7	2 1164
4564	7	0	17 259	1649	15	11	20 002	2121	9	5	17 522	2375	2	0	18 271
32545	0	9	122 903	8365	11	3	101 505	10736	0	0	88 280	20796	14	4	159 706

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

SALES= Expenses=		LONDON.																
		TOTALS.				GROCERY.				COAL.								
		£5,636,637.				£4,743,186.				£153,666.								
		Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.						
	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.			
Wages	64584	14	2	22	10	99	31847	6	5	13	5	14	1031	1	0	13	5	03
Auditors	197	16	9	0	0	84	136	9	8	0	0	69	3	16	4	0	0	60
Scrutineers	8	2	4	0	0	03	6	16	7	0	0	03	0	4	5	0	0	03
Committees.....	2220	15	4	0	0	946	1335	2	1	0	0	676	23	5	4	0	0	363
Price Lists: Printing....	2273	4	1	0	0	968	549	4	0	0	0	278	....	....	....	....	....	....
" Postage	191	9	3	0	0	82	191	9	3	0	0	97	....	....	....	....	....	....
Printing and Stationery..	3774	3	6	1	4	06	2250	10	8	0	0	1139	45	18	0	0	0	717
Periodicals	108	3	3	0	0	46	82	10	6	0	0	42	2	1	0	0	0	32
Travelling	11348	5	7	4	0	32	3763	4	0	1	7	07	349	11	1	4	6	60
Stamps	2058	17	9	0	0	877	1590	18	6	0	0	805	22	11	10	0	0	353
Telegrams	193	13	3	0	0	83	142	7	7	0	0	72	1	13	2	0	0	26
Telephones	639	1	9	0	0	272	375	10	5	0	0	190	8	9	7	0	0	132
Miscellaneous	434	11	2	0	0	185	308	9	7	0	0	156	13	10	0	0	0	211
Adverts. and Showcards..	1505	3	4	0	0	641	1147	15	11	0	0	581	30	10	2	0	0	476
"Wheatsheaf" Record ..	2162	19	4	0	0	921	1819	9	6	0	0	921	59	1	11	0	0	923
Rents, Rates, and Taxes..	4165	3	6	1	5	73	1377	1	9	0	0	697	3	11	0	0	0	56
Power,Lighting,& Heating	2028	13	1	0	0	864	1129	12	7	0	0	572	2	18	0	0	0	45
Exhibition and Congress.	979	5	2	0	0	417	788	0	8	0	0	399	....	....	....	....	....	....
Quarterly Meetings	327	11	5	0	0	139	287	1	7	0	0	145	5	4	0	0	0	81
Employés' Picnic	79	1	0	0	0	34	46	3	5	0	0	023	0	15	0	0	0	12
Legal.....	7	3	2	0	0	003	7	1	5	0	0	003	0	0	4	....	....	....
"Annual," 1910	208	11	10	0	0	089	175	8	3	0	0	089	5	13	11	0	0	089
Dining-rooms	4152	1	4	1	5	68	2614	3	3	1	1	23	71	9	1	0	0	1116
Repairs, Renewals, &c. ..	6066	1	1	2	1	83	3344	3	7	1	4	92	372	13	2	4	10	20
Insurance	1574	17	6	0	0	671	1006	2	11	0	0	509	1	2	0	0	0	17
Depreciation: Land	905	0	4	0	0	385	395	5	4	0	0	200	5	15	10	0	0	91
" Buildings	6245	2	1	2	2	59	3306	12	6	1	4	73	16	11	11	0	0	259
" Fixtures, &c..	2319	14	11	0	0	988	1377	8	11	0	0	697	21	14	5	0	0	339
Interest.....	21786	7	9	7	8	76	13022	17	6	5	5	89	128	16	8	1	8	12
Totals	142545	15	0	50	6	94	74430	8	4	31	4	61	2227	19	2	23	11	96

SALES FOR THE YEAR ENDED DEC. 24TH, 1910—*continued.*

L O N D O N .

DRAPERY.				WOOLLENS AND READY-MADES.				BOOTS AND SHOES.				FURNISHING.			
£324,795.				£91,630.				£175,446.				£147,914.			
Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.	
£	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.	
14272	10	4	87 10·63	4557	8	0	99 5·69	6110	5	3	69 7·85	6766	3	2	91 5·85
26	6	10	0 1·95	8	3	6	0 2·14	12	12	5	0 1·72	10	8	0	0 1·69
0	9	5	0 0·03	0	2	7	0 0·03	0	5	0	0 0·03	0	4	4	0 0·03
333	0	6	2 0·61	129	10	11	2 9·93	230	16	0	2 7·57	169	0	6	2 3·43
733	0	1	4 6·16	873	3	2	19 0·70	38	4	10	0 5·23	79	12	0	1 0·92
....		
676	5	7	4 1·97	233	10	2	5 2·47	291	16	2	3 3·92	271	2	11	3 8·00
9	18	1	0 0·73	5	14	9	0 1·50	4	9	4	0 0·61	3	9	7	0 0·56
9211	3	1	19 9·23	1194	8	5	26 0·85	1859	1	2	21 2·31	964	17	10	13 0·56
216	3	8	1 3·98	61	5	6	1 4·05	82	3	1	0 11·24	85	15	2	1 1·91
20	0	10	0 1·48	9	4	4	0 2·42	10	7	0	0 1·41	10	0	4	0 1·63
115	0	6	0 8·50	37	6	2	0 9·77	29	7	5	0 4·02	73	7	8	0 11·91
51	16	11	0 3·83	15	16	5	0 4·14	22	7	3	0 3·06	22	11	0	0 3·66
117	17	7	0 8·71	34	17	2	0 9·13	131	18	5	1 6·04	42	4	1	0 6·85
124	9	3	0 9·20	35	6	10	0 9·26	67	9	7	0 9·23	57	2	3	0 9·27
1256	19	3	7 8·88	327	2	11	7 1·68	499	18	4	5 8·38	700	10	3	9 5·66
332	12	7	2 0·58	119	15	4	2 7·37	219	4	4	2 6·05	224	10	3	3 0·43
75	8	8	0 5·57	21	16	3	0 5·71	57	14	9	0 7·90	36	4	10	0 5·88
13	15	0	0 1·02	4	9	10	0 1·18	9	12	8	0 1·31	7	8	4	0 1·20
15	6	9	0 1·13	3	1	8	0 0·81	5	13	7	0 0·77	8	0	7	0 1·30
0	0	8	....	0	0	2	....	0	0	4	....	0	0	3	....
11	18	11	0 0·88	3	9	0	0 0·90	6	11	0	0 0·89	5	10	9	0 0·90
647	15	4	3 11·87	209	13	2	4 6·92	366	8	6	4 2·12	242	12	0	3 3·36
909	13	4	5 7·22	310	9	0	6 9·31	642	8	10	7 3·88	486	13	2	6 6·96
209	13	3	1 3·49	96	13	0	2 1·32	155	15	9	1 9·31	105	10	7	1 5·12
246	19	1	1 6·25	85	16	2	1 10·48	60	19	4	0 8·34	110	4	7	1 5·89
1292	3	8	7 11·48	414	5	10	9 0·51	531	12	3	6 0·72	633	15	11	9 2·95
874	17	0	2 3·70	135	10	1	2 11·49	227	10	0	2 7·12	182	14	6	2 5·65
4105	11	0	25 3·37	1161	10	4	25 4·23	2163	9	0	24 7·94	1204	3	3	16 3·35
29400	17	2	181 0·50	10094	10	8	220 3·99	13838	1	7	157 8·97	12553	18	1	169 8·95



THE SCOTTISH
CO-OPERATIVE WHOLESALE
SOCIETY LIMITED.



PLATES, ADVERTISEMENTS,
STATISTICS, &c.,

Pages 91 to 133.

THE SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

Enrolled 20th April, 1868, under the provisions of the Industrial and Provident Societies Act, 20th August, 1867, 30 and 31 Vict., cap. 117, sec. 4.

Business Commenced September 8th, 1868.

CENTRAL OFFICES AND FURNITURE WAREHOUSE:
MORRISON STREET, GLASGOW.

GROCERY AND PROVISION WAREHOUSES:
PAISLEY ROAD, CROOKSTON AND CLARENCE STREETS,
GLASGOW.

DRAPERY WAREHOUSE:
DUNDAS, WALLACE, AND PATERSON STREETS, GLASGOW.

BOOT AND SHOE WAREHOUSE:
DUNDAS STREET, GLASGOW.

SHIRT, TAILORING, WATERPROOF, AND AERATED WATER
FACILITIES:
PATERSON STREET, GLASGOW.

MANTLE AND UMBRELLA FACTORIES:
DUNDAS STREET, GLASGOW.

HAM-CURING, SAUSAGE FACTORY, AND CARTWRIGHT
DEPARTMENT:
PARK STREET, K.P., GLASGOW.

FACTORIES FOR BOOTS AND SHOES, CLOTHING, FURNITURE AND
BRUSHES, PRINTING, PRESERVES AND CONFECTIONS, COFFEE
ESSENCE, TOBACCO, PICKLES, AND TINWARE:
SHIELDHALL, NEAR GOVAN, GLASGOW.

Branches.

LINKS PLACE, LEITH.
 GRANGE PLACE, KILMARNOCK.
 SEAGATE, DUNDEE.
 HENRY STREET, ENNISKILLEN, IRELAND.

FURNITURE WAREHOUSE, DRAPERY & BOOT SAMPLE
 ROOM—CHAMBERS STREET, EDINBURGH.
 CHANCELOT FLOUR MILLS—EDINBURGH.
 JUNCTION FLOUR AND OATMEAL MILLS—LEITH.
 REGENT FLOUR MILLS—GLASGOW.
 SOAP WORKS—GRANGEMOUTH.
 ETTRICK TWEED MILLS—SELKIRK.
 DRESS SHIRT FACTORY—LEITH.
 LAUNDRY—PAISLEY.
 FISH-CURING WORKS—ABERDEEN.

CREAMERIES :

IRELAND—ENNISKILLEN, BELNALECK, GOLA,
 FLORENCE COURT, S. BRIDGE, GARDNER'S CROSS,
 BLACKLION, GLENFARNE, MONEAH;
 BLADNOCH AND WHITHORN, WIGTOWNSHIRE, N.B.

CALDERWOOD ESTATE AND RYELANDS MILK CENTRE,
 LANARKSHIRE.

Bankers :

THE UNION BANK OF SCOTLAND LIMITED.

Head Offices :

GLASGOW : INGRAM STREET.	LONDON : 62, CORNHILL, E.C.	EDINBURGH : GEORGE STREET.
General Manager : ROBERT BLYTH.	Manager : ARTHUR C. D. GAIRDNER.	Manager : WILLIAM GRAHAM.

Officers of the Society.

Accountant : Mr. ROBERT MACINTOSH, Glasgow.

Cashier : Mr. ALLAN GRAY, Glasgow.

Buyers, &c. :

Grocery and Provisions.....	GLASGOW.....	Mr. E. ROSS.
"	"	Mr. JOHN Mc.DONALD.
"	"	Mr. M. Mc.CALLUM.
"	"	Mr. A. S. HUGGAN.
"	LEITH	Mr. PETER ROBERTSON.
"	"	Mr. WILLIAM Mc.LAREN.
"	"	Mr. A. W. JOHNSTONE.
"	KILMARNOCK	Mr. DAVID CALDWELL.
"	"	Mr. WM. DRUMMOND.
"	DUNDEE	Mr. JOHN BARROWMAN.
Potato Department	GLASGOW.....	Mr. JOHN Mc.INTYRE.
"	LEITH	Mr. HUGH CAMPBELL.
Cattle.....	GLASGOW.....	Mr. WILLIAM DUNCAN.
Provisions.....	ENNISKILLEN	Mr. WILLIAM WHYTE.
Preserve Works	GLASGOW.....	Mr. N. ANDERSON.
Chemical Department	"	Mr. A. GEBBIE.
Tobacco Factory.....	"	Mr. THOMAS HARKNESS.
Flour Mills—Chancelot and	"	Mr. WM. F. STEWART.
Regent Oatmeal and Flour	"	Mr. JAMES TIERNEY.
Mill—Junction	EDINBURGH	Mr. JOHN PAISLEY.
Soap Works	GRANGEMOUTH	Mr. J. A. PENNY.
Printing & Stationery Dept....	GLASGOW.....	Mr. DAVID CAMPBELL.
Drapery Department	"	Mr. DAVID GARDINER.
"	Assistant..	Mr. J. Mc.GILCHRIST.
"	"	Mr. WM. ALLAN.
Furniture Department	"	Mr. WILLIAM MILLER.
"	Assistant	Mr. THOMAS FENWICK.
"	EDINBURGH	Mr. GEO. CARSON.
Boot and Shoe Department ..	GLASGOW.....	Mr. P. Mc.FARLANE.
"	Assistant.....	Mr. J. J. HORN.
Ettrick Tweed & Blanket Mills..	SELKIRK	Mr. ALBERT BEAUMONT.
Building Department.....	GLASGOW.....	Mr. JAMES DAVIDSON.
"	Assistant.....	Mr. WM. MERCER.
Engineering & Electrical Depts..	GLASGOW.....	Mr. JAMES STEWART.
Carting Department	"	Mr. JAMES CALDWELL.
Coal Department	"	Mr. T. BURTON.
Fish Curing Department	ABERDEEN	Mr. W. C. STEPHEN.
Wheat Buying Depôt	WINNIPEG	Mr. GEO. FISHER.
	(CANADA)	
Creameries.....	WIGTOWNSHIRE..	Mr. ROBERT GREEN.
Estate.....	LANARKSHIRE	Mr. J. A. DURNO.

Business Arrangements.

Registered Office :

MORRISON STREET, GLASGOW.

Branches :

LINKS PLACE, LEITH ; GRANGE PLACE, KILMARNOCK ;

SEAGATE, DUNDEE ;

HENRY STREET, ENNISKILLEN, IRELAND ;

LEMAN STREET, LONDON, E.

Societies, to which our trade is strictly confined, desirous of opening an account with this Society, should forward a copy of their registered Rules and latest balance sheet ; or, if but recently started, a statement showing the number of members, value of shares, amount subscribed for and paid up, weekly turnover expected, and the amount of credit allowed, if any, per member in proportion to the capital paid up. Should these particulars be considered satisfactory, goods will be supplied on the following terms:—The *maximum credit allowed is fourteen days, and interest is charged quarterly on all in excess of this allowance at the rate of $2\frac{1}{2}$ per cent. per annum*, but in cases where the debt exceeds one month's purchases 5 per cent. is charged.

Interest at the rate of $2\frac{1}{2}$ per cent. per annum is allowed on prepaid accounts.

The Directors, by authority of the general meeting, are empowered to have the books of societies examined whose accounts are overdue, and to take the necessary steps to protect the other members of the federation.

Orders for goods should bear the price or brand of the article wanted, the mode of transit, and name of station to which the goods are to be sent. Orders for the different departments should be on separate slips. Goods not approved of must be returned at once and intact. No claim for breakage, short weight, &c., can be entertained unless made within six days after goods are received. Delay in delivery should be at once advised.

BUSINESS PREMISES

&c.,

OWNED BY

THE SCOTTISH
CO-OPERATIVE WHOLESALE
SOCIETY LIMITED.

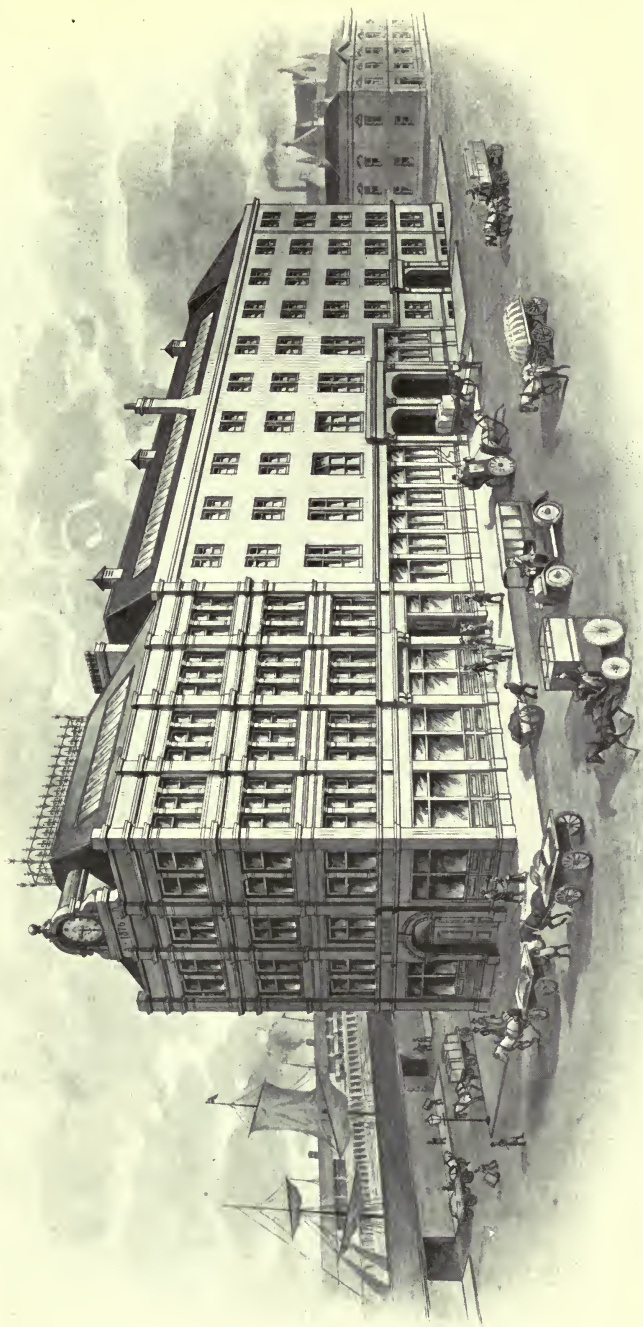
With Diagrams showing Progress of Society
since Commencement.

Scottish Co-operative Wholesale Society Limited.

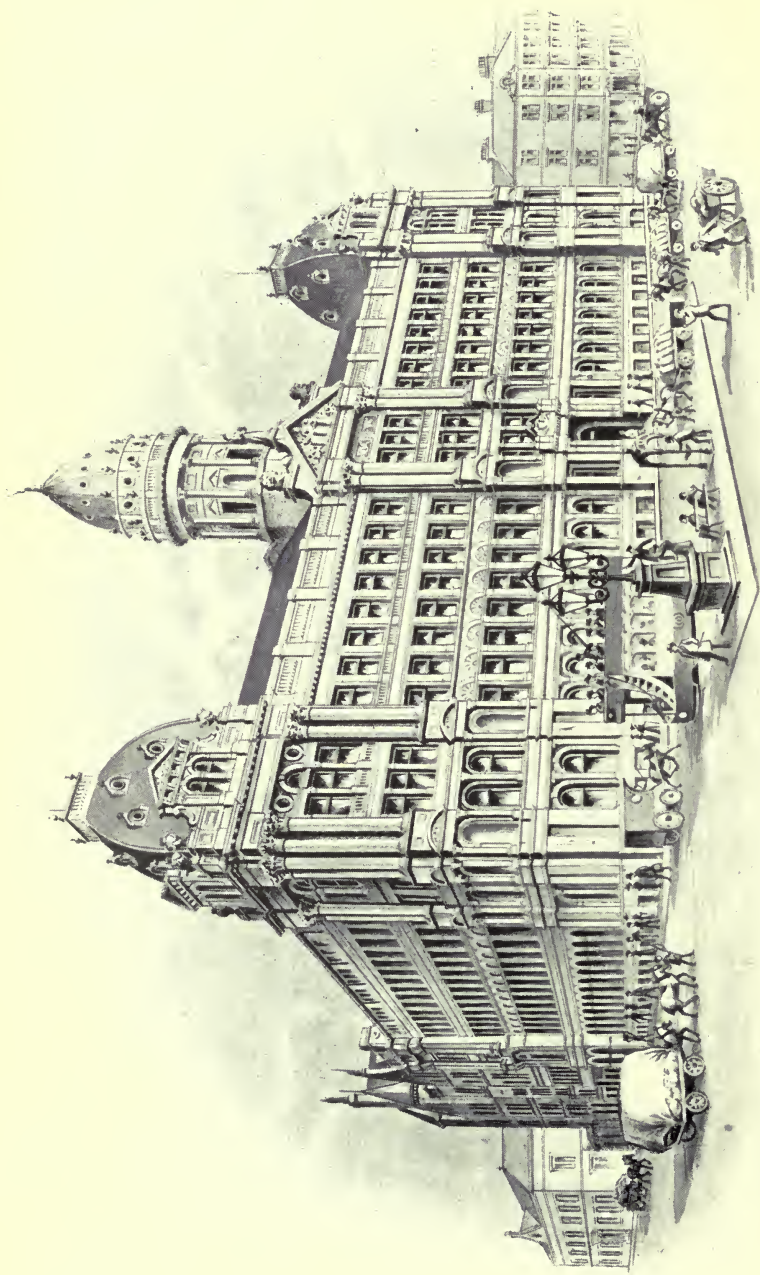


First Central Premises owned by the Society.

THE Scottish Co-operative Wholesale Society Limited was registered in April 1868, and commenced business during September of the same year in rented premises in Madeira Court, Argyle Street, Glasgow. During 1872 ground was purchased at the junction of Morrison Street and Paisley Road, and to the Warehouse erected there, and shown on this page, the Society's business was transferred in 1874. The whole of this gusset-shaped piece of ground was acquired by 1882, and the Warehouses and Offices erected thereon formed the Central Premises of the Society, 119 Paisley Road, Glasgow, until the Morrison Street Premises were occupied in 1897.



Grocery and Provision Warehouse, 119 Paisley Road, Glasgow.
CENTRAL PREMISES OF THE SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY UNTIL 1897.



Registered Office and Furniture Warehouse, 95 Morrison Street, Glasgow.

Registered Office and Furniture Warehouse :
95 Morrison Street, Glasgow.

THE block of buildings shown on the opposite page forms, since 1897, the Central Premises of the Scottish Wholesale. With its splendid facade fronting Morrison Street, and occupying a commanding situation close by the river Clyde, this structure forms one of the most imposing features of street architecture in the southern part of Glasgow.

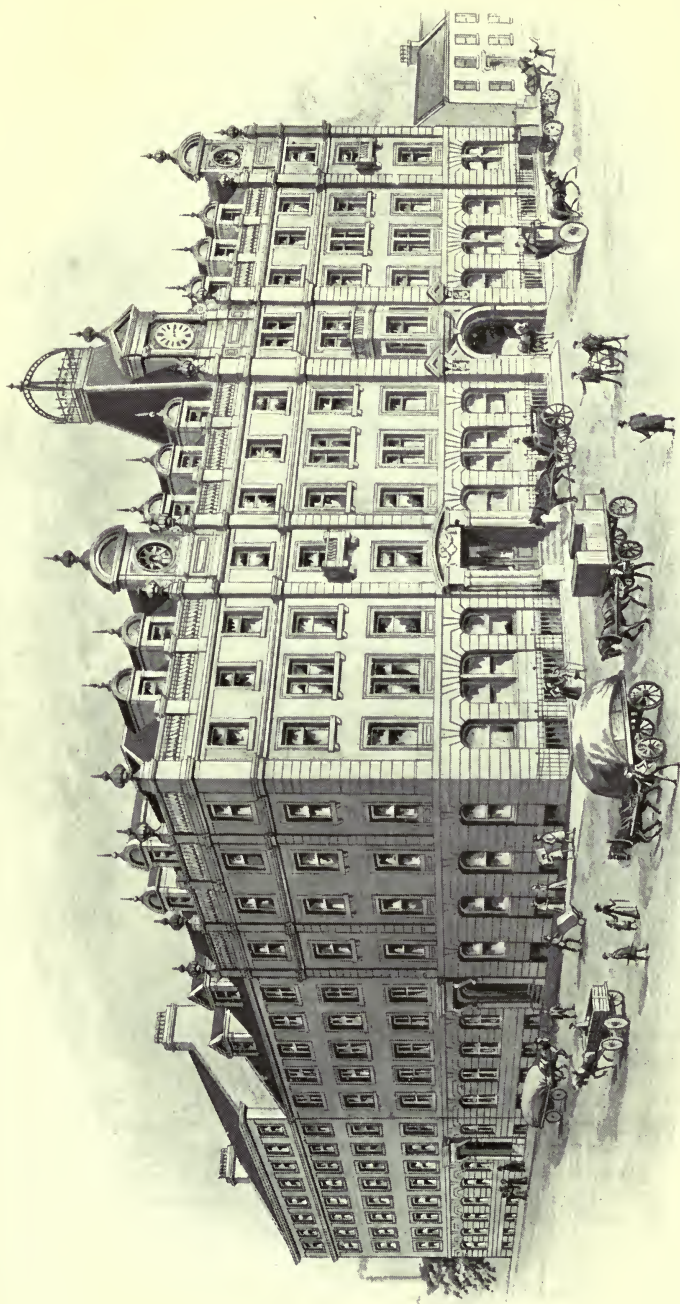
Here the Central Office, with its staff of over two hundred clerks, is located. This occupies the whole of the first floor, the ground floor giving accommodation for the Board Room, Committee Rooms, Grocery Managers' Rooms, and also the Grocery Department Saleroom. The basement and all the other floors in the front building are fully occupied by the Furniture and Furnishing Department Showrooms. Fronting Clarence Street—on the left side of the drawing, and to the rear of the main building—is a block extending through to Crookston Street, on the right. The great bulk of this space is devoted to warehouse accommodation for the Grocery Department, and here, also, the spacious Clarence Street Hall belonging to the Society is located.

Grocery and Provision Warehouse, Stationery
Department, etc.:

Links Place, Leith.

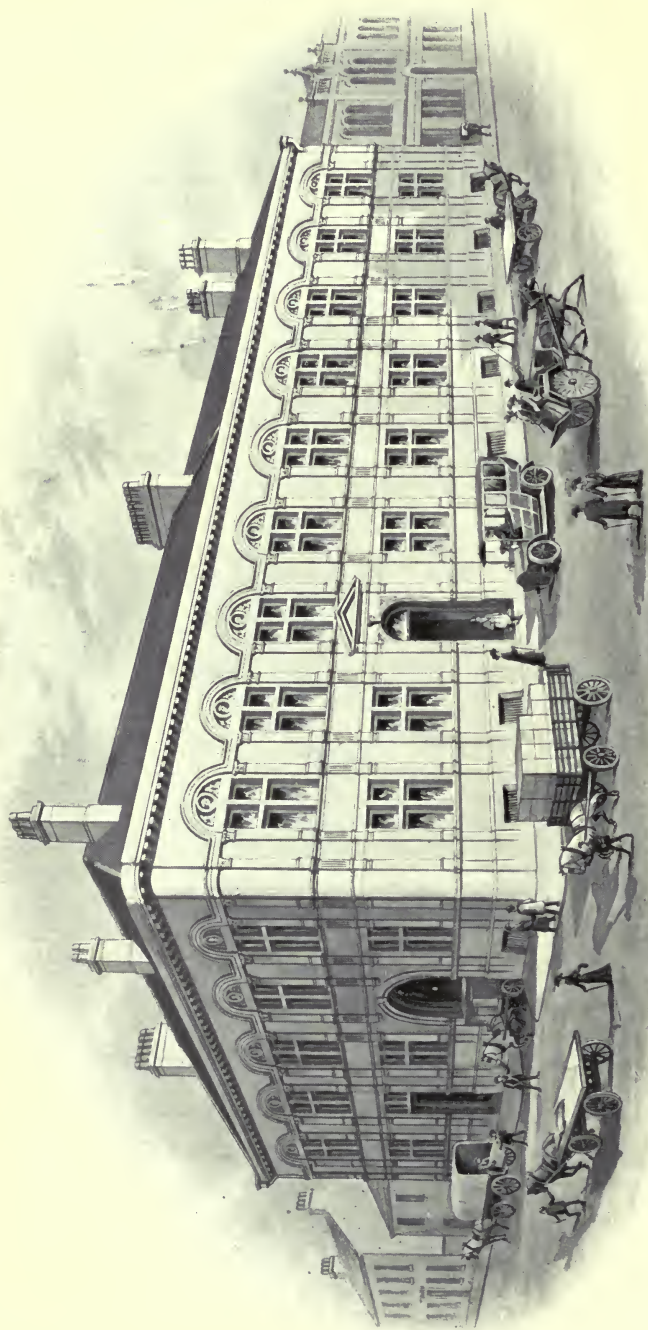
NINE years after the start of the Wholesale in Glasgow, the Leith Branch was opened (in April 1877), primarily to facilitate the handling of Continental produce, but it was soon found advisable to add a full stock of groceries. This Branch has proved of great service and utility in dealing with retail societies in the East of Scotland.

Business developments soon forced it out of the original rented premises in Constitution Place, Leith, and, ground having been secured at Links Place in May 1879, the first portion of the buildings here shown was erected by the Society. At various dates extensive alterations and additions have been made to the structure. In addition to the Grocery Warehouse, a Stationery Department, Aerated Water Factory (started 1898), and a Ham-curing Department form valuable adjuncts of this Branch of the Wholesale.



Grocery and Provision Warehouse, Links Place, Leith.

ESTABLISHED 1877.



Grocery and Provision Warehouse, Grange Place, Kilmarnock.
ESTABLISHED 1878.

Grocery and Provision Warehouse: Grange Place, Kilmarnock.

LESS than a twelvemonth after the inauguration of the Branch at Leith, it was decided to open a Depot in Kilmarnock to deal with agricultural produce of all kinds in Ayrshire and surrounding counties. In February 1878 this Branch was opened, and its career, like that of most other ventures of the Wholesale, has been uniformly prosperous.

Intended originally as a store from whence cheese, butter, eggs, etc., could be distributed to retail societies to the orders of the various Branches, this Depot also does a very extensive trade in potatoes. These are planted under the supervision of the Department, or purchased in the fields at agreed-on rates per acre, for the direct supply of retail shops. A very large business in cheese is also done.

Grocery and Provision Warehouse: Seagate, Dundee.

FOUR years elapsed from the foundation of the Kilmarnock Depot before another Branch of the Wholesale was started. This time the impelling idea was to provide societies in the North of Scotland with a convenient centre from which to obtain supplies. Dundee was fixed on as the most suitable place, and there, in premises at the corner of Trades Lane, a Branch was opened in 1882.

Until 1906 business was successfully conducted in the building originally occupied, but in that year a disastrous fire swept it entirely away, and caused the Directors to find a site elsewhere. Ground was soon afterwards purchased in Seagate, Dundee, and the Warehouse shown opposite erected and opened for business in July 1909.



Grocery and Provision Warehouse, Seagate, Dundee.
ESTABLISHED 1882.

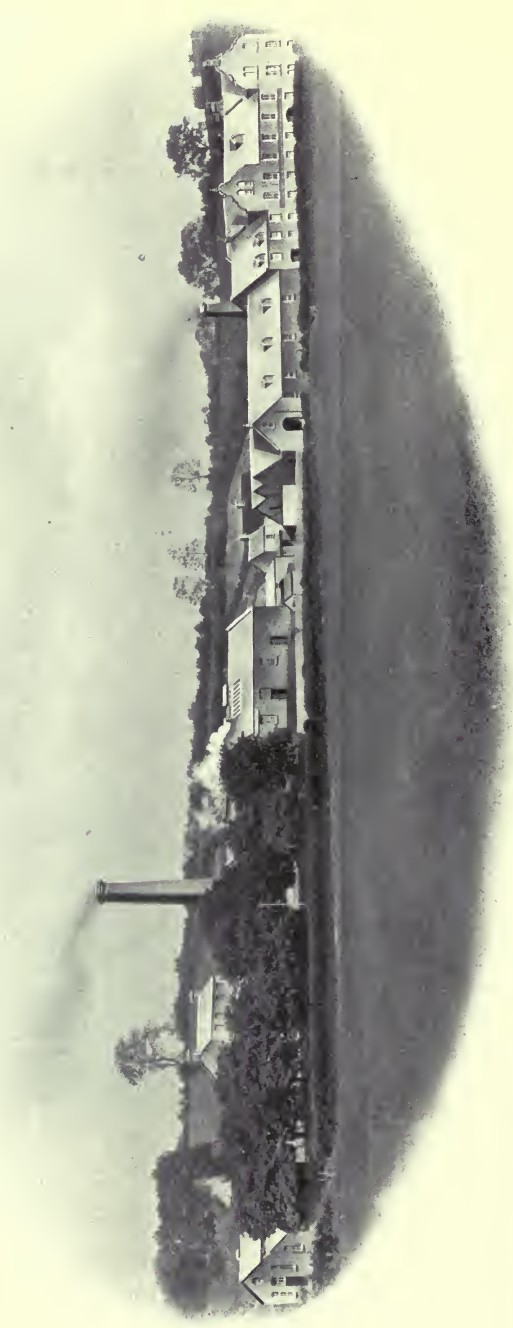
Central Creamery.

Power Station.

Enniskillen Branch—Central Premises.

ESTABLISHED 1885.

Egg Stores and Bacon Factory.



Central Premises, Enniskillen Branch, Ireland.

THE growing quantities of Irish produce handled by the Wholesale led the Directors at an early date to consider the advisability of establishing a Buying Branch or Depot in Ireland for collecting the produce of the north-western districts. After careful investigation, Enniskillen, directly communicating with Londonderry and Belfast by rail and thence with Glasgow by an admirable service of steamers, was fixed on as the most suitable centre. In premises rented by the Society in that town a Branch was started during May 1885, and its progress since has justified the choice of location.

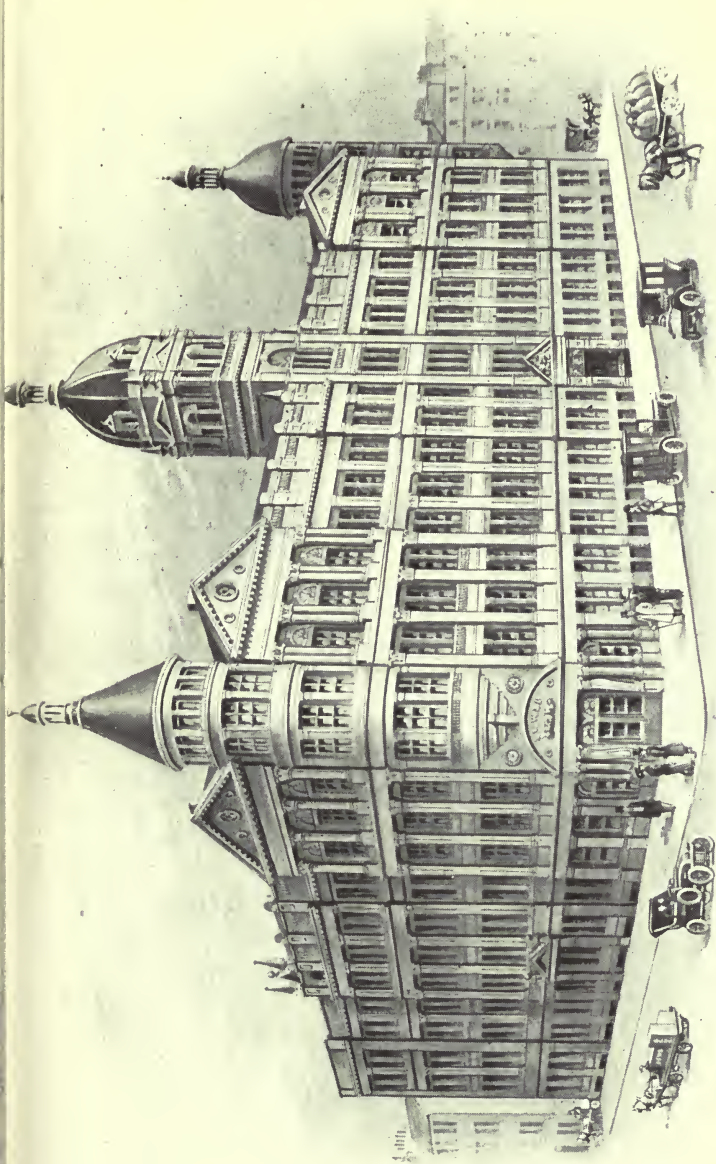
In addition to a thoroughly up-to-date Central Creamery established in 1908, there are now eight Auxiliary Creameries belonging to the Society within a range of ten miles of Enniskillen. The names of these are Moneah, Gardner's Cross, Gola, S Bridge, Belnaleck, Blacklion, Glenfarne, and Florencecourt.

Drapery Warehouse, Wallace Street, Glasgow.

THE Drapery Department was started on 28th December 1873, in a corner of the rented premises first occupied by the Society in Madeira Court, Argyle Street, Glasgow. The Warehouse now occupied in Wallace Street, Dundas Street, and Paterson Street, and shown on the opposite page, gives a fair idea of its growth and development during the intervening years.

The Warehouse at the present time is divided into thirty-nine departments dealing with every known variety of drapery goods. Heating, ventilating, and sanitary arrangements are of the most approved description, and from a hygienic standpoint the Warehouse meets all that science at present demands. This, with the admirable planning of departments and the up-to-date equipment, justifies its claim to premier position among such establishments.

There are also attached to the Warehouse, Mantle, Millinery, and Umbrella Workrooms, while the allied Productive Departments include the Wool Shirt Factory, Underclothing Factory, and Bespoke Clothing Factory, Glasgow; the Ready-made Clothing Factory, Artisan Clothing Factory, and Hosiery Factory, Shieldhall; Ettrick Tweed and Blanket Mills, Selkirk; the Dress Shirt Factory, Leith; and Potterhill Laundry, Paisley.



Drapery Warehouse, Dundas Street, Wallace Street, and Paterson Street, Glasgow.

ESTABLISHED 1873.



Furniture and Furnishing Showrooms, Chambers Street, Edinburgh.

REPRINTED 1898.

Furniture and Furnishing Showrooms: Chambers Street, Edinburgh.

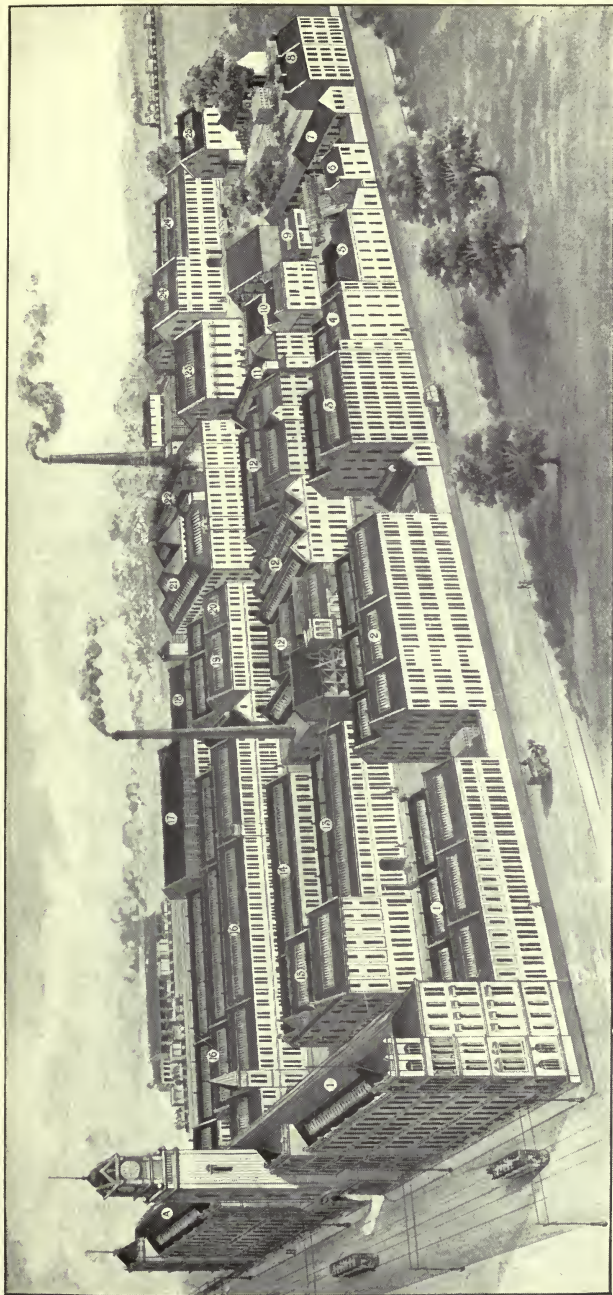
TO meet the requirements of societies in the East of Scotland, a branch of the Furniture and Furnishing Department was opened in premises secured during 1898 in Chambers Street, Edinburgh. In these is stocked a full range of goods similar to that in the Central Furnishing Warehouse, Glasgow. The business rapidly extended, and this led to the purchase of the adjoining property of Minto House—the most distant part of the structure. Transformed to suit the requirements of the trade, the whole building now forms a connected and spacious Warehouse.

S.C.W.S. Productive Works, Shieldhall, Govan.

THE Shieldhall Works of the S.C.W.S. afford a vivid and impressive illustration of the growth of Productive Co-operation and the inherent force of the Co-operative Movement in Scotland.

Situated on the south side of the road, between Glasgow and Renfrew, and about three miles from the Society's Central Offices, it is claimed for the remarkable hive of industry now established there that nowhere else in this country, or any other, are so many different industrial operations carried on within one common gateway. The justice of this claim is apparent when it is recollected that the production of the various commodities is so highly specialised as to call for the services of nearly one hundred trades or occupations. There are now fourteen Factories in operation, employing over 3,500 persons, whose yearly wages bill exceeds £160,000, and who produce goods to the value of over £850,000 per annum.

In the planning of the Works, sanitation, ventilation, and good health conditions have always been insisted on; and these, combined with the best labour conditions in the trades represented, place the Shieldhall Works in a position second to none in Scotland.



Productive Works, Shieldhall, Govan.

(A) PORTION OF FRONT BUILDING NOT YET ALLOCATED.

1. PRINTING DEPARTMENT.
2. CABINET FACTORY.
3. HOSIERY FACTORY.
4. COFFEE ESSENCE.
5. BRUSH FACTORY.

6. FIREMASTER'S HOUSE.
7. JOINER'S WORKSHOP.
8. WORKMEN'S DWELLINGS.
9. COOPERAGE.
10. MECHANICAL, ELECT'L.
11. TINWARE.
12. PRESERVE WORKS.
13. TAILORING FACTORY.
14. ARTISAN CLOTHING.
15. DINING ROOMS, ETC.
16. BOOT FACTORY.
17. CURRING WORKS.
18. TANNERY.
19. CONFECTIONERY WORKS.
20. PICKLE WORKS.

- 21-22. CHEMICAL DEPT.
23. POWER STATION.
24. TOBACCO FACTORY.
25. STABLES.



New Frontage and Printing Department, Shieldhall.
PRINTING DEPARTMENT ESTABLISHED 1887.

New Frontage and Printing Department, Shieldhall.

THE illustration on the opposite page shows the building which eventually will form the street front for Shieldhall. The gateway and side structures, with a large portion of the west wing, are already completed ; the latter, with the whole of the shaded portion to the right of the picture, being occupied by the Printing Department.

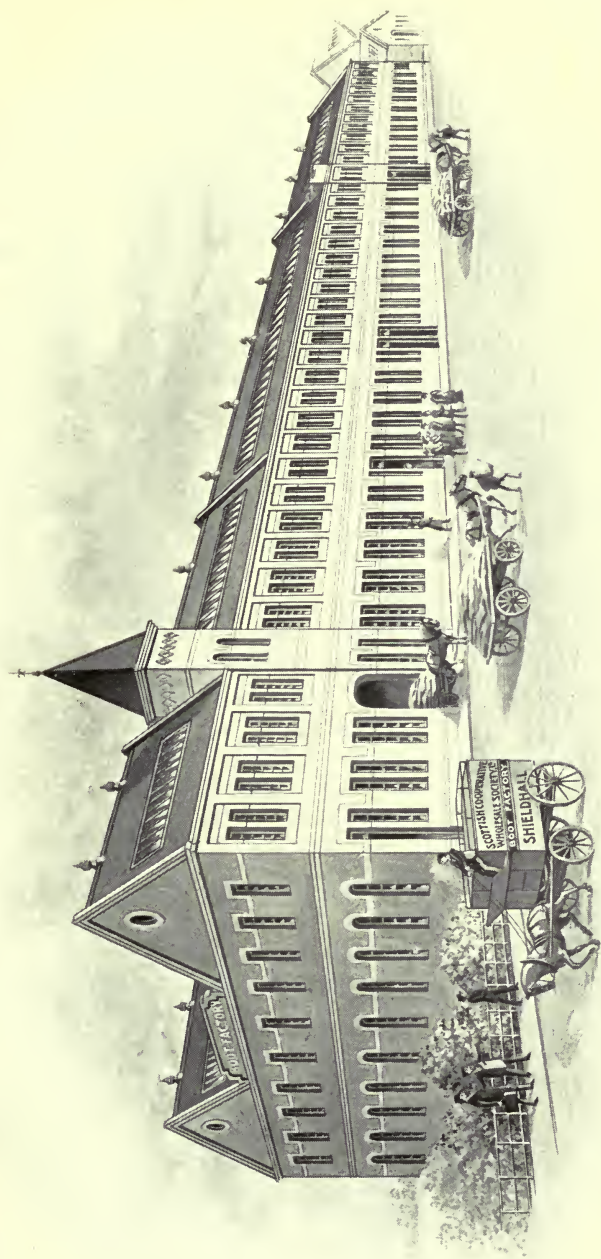
This important branch of the Wholesale's industrial enterprises was established in 1887, and transferred to Shieldhall two years later. The Department has extended rapidly, and to the original letterpress printing, bookbinding and paper-ruling, paper-bagmaking, lithographing, designing, stereo and electrotyping, machine typesetting, and paper-boxmaking have been added in the order given. All of these can be seen in the complex establishment of to-day. The forty-eight hour week has been in force since 1901, and at the present time there are nearly 450 persons employed.

Boot Factory, Shieldhall.

THE Boot Factory is the largest of all the Shieldhall Departments and the first to be established there. Started originally in part of what is now the Drapery Warehouse, Glasgow, it has expanded with very great rapidity, and at the present date (1911) the average weekly output stands at 14,000 pairs of all classes of footwear, or nearly 700,000 pairs in a working year.

Every kind of boots and shoes for men and women, boys and girls, is now made, the quality ranging from strong, heavy boots for pit or workshop to the most elegant of footwear. The supply of leather is drawn from all parts of the world, that for pit boots coming from India, box calf from Germany and the Continent generally, black and tan glacé kid chiefly from America. For the last-named class of work alone some 82,000 goatskins are required annually. Altogether nearly 200,000 hides are used up in the course of a twelvemonth, apart from over 300 tons of sole leather.

An auxiliary Factory, where special attention is given to the manufacture of boys' and girls' footwear and slippers, is situated in Adelphi Street, Glasgow. Equipped with every modern labour-saving appliance and machine, the Shieldhall Boot Factory is the finest and largest in Scotland. Some 1,400 persons are employed in the two factories.



Boot Factory, Shieldhall.



Cabinet Factory, Shieldhall.

Cabinet Factory, Shieldhall.

AN Upholstery Department, inaugurated by the Wholesale in 1882, and conducted for a time under the ægis of the Drapery Department, was the beginning of the furniture trade now done. In 1884 a Cabinet-making Workshop was opened in Houston Street, Glasgow; and here, with a complement of six persons, the making of furniture was begun.

In March 1888 the scene of operations was removed to Shieldhall, to the first part of the existing Factory, which, by addition after addition to meet the growing demands of the trade, has reached the dimensions of the building shown in the illustration. It ranks among the largest of its kind in Scotland, and structural alterations now being effected will place it in the forefront of such establishments. It has a floor space of over two acres, a complete electric installation for power and light, the May-Oatway fire-alarm system throughout, and is replete with the latest appliances for facilitating production.

The furniture turned out from this Factory, which includes every article required for house, office, or boardroom, has earned a name for soundness of construction and beauty of design, and received the well-merited distinction of a Diploma of Honour for work exhibited at Glasgow International Exhibition during 1901. In the Scottish Historical Exhibition, held in Glasgow during 1911, the magnificent group of cases and furniture shown by the S.C.W.S. was entirely produced by the Cabinet Factory, Shieldhall.

Dining-Rooms and Ready-made Clothing Factory, Shieldhall.

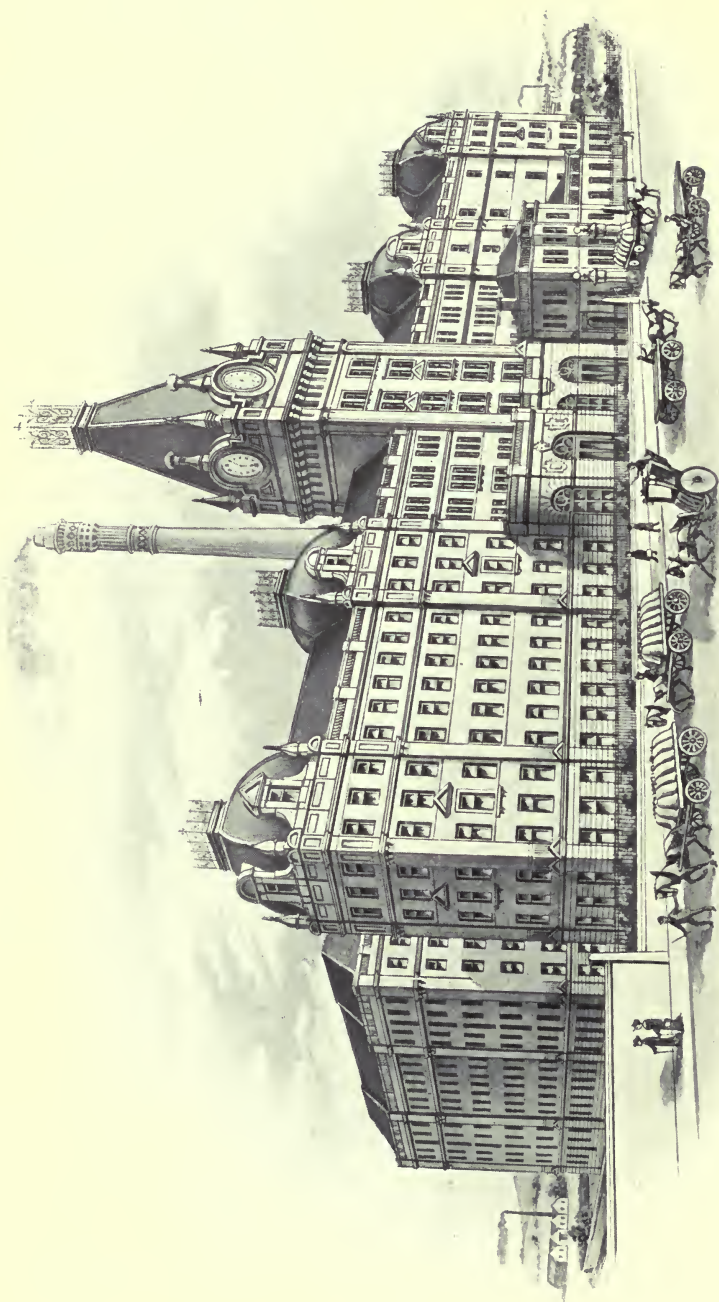
THE higher part of the buildings shown here is occupied by the Dining and Recreation Rooms. On the ground floor are two large Halls, supplied with newspapers, periodicals, and other means of recreation. On the other floors Directors' and Managers' Dining Rooms and Halls for the use of the 3,600 workers employed at Shieldhall are situated. Meals can be obtained there at rates just sufficient to cover cost of food and expenses of service, and these facilities are largely taken advantage of.

The Ready-made Clothing Factory occupies the long range of building to the rear of the Dining Halls, and is the present-day representative of the first Clothing Factory of the Wholesale. This was started in 1881 in Dundas Street, Glasgow; was removed to Wallace Street, Glasgow, soon after; and from thence to Shieldhall. All kinds of ready-made clothing for men, youths, and boys are made up here, immense quantities being turned out in the course of a year. Every appliance for facilitating work has been installed, and this Factory to-day will hold its own for arrangement and equipment with the best in the country.



Dining Rooms and Ready-made Clothing Factory, Shieldhall.

CLOTHING FACTORY ESTABLISHED 1881.



Chancelot Roller Flour Mills, Edinburgh.

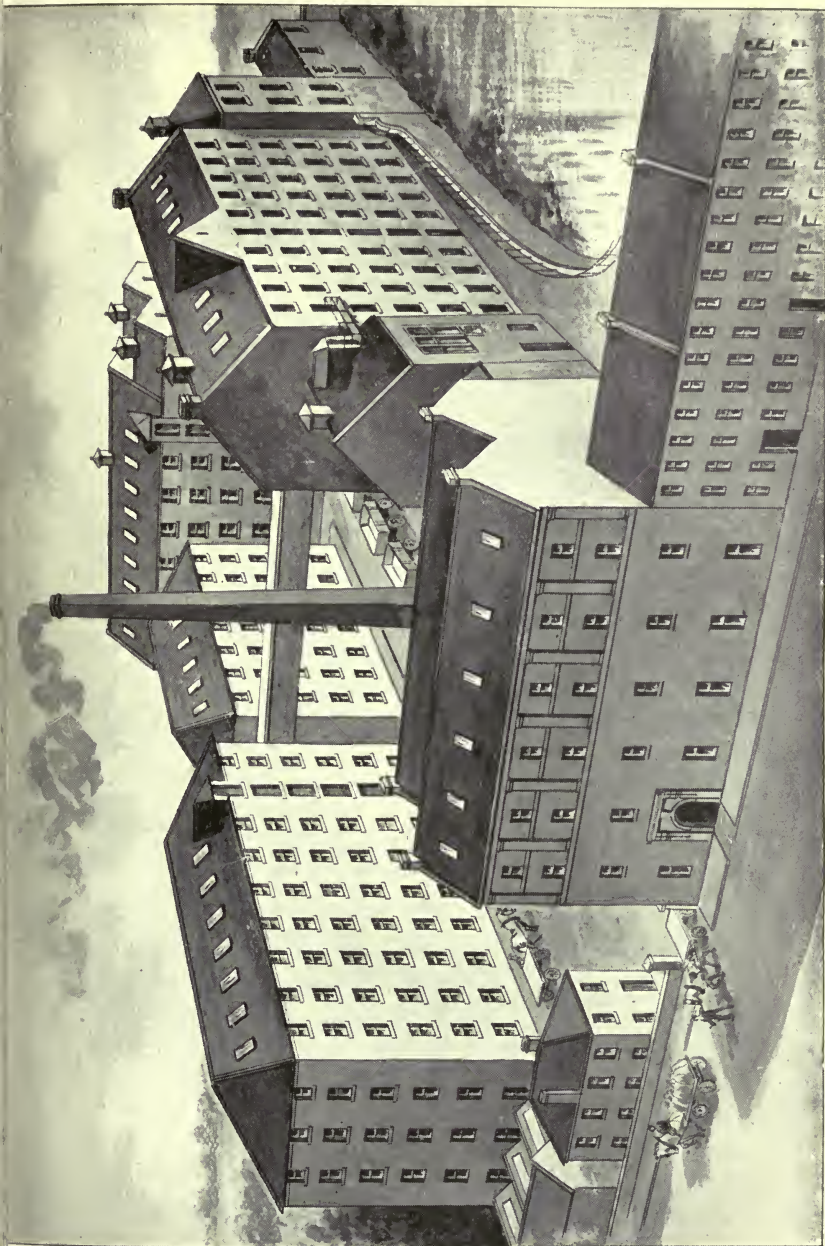
DIFFERING from all other ventures of the Wholesale in the magnitude of the original undertaking, Chancelot Roller Flour Mills represent the boldest step yet taken by the Society in Co-operative Production. The nature of the work to be undertaken precluded the possibility of starting in a small way ; and it was only after mature deliberation that the Directors entered on the scheme, of which the building shown on the opposite page is the outcome. A feu of fully three acres having been secured in Bonnington Road, Edinburgh, it was decided to erect thereon a group of mills, the output of which would, at least, approximate to the demand likely to be made on them.

The opening ceremony took place in August 1894, and the opinion was freely expressed that these Mills were the finest of their kind in this or any other country. From the start the Mills have been entirely successful. They are now fully equipped with the most improved milling machinery, and have been kept running night and day to meet the great demands made on their productions.

Junction Meal and Flour Mills, Leith.

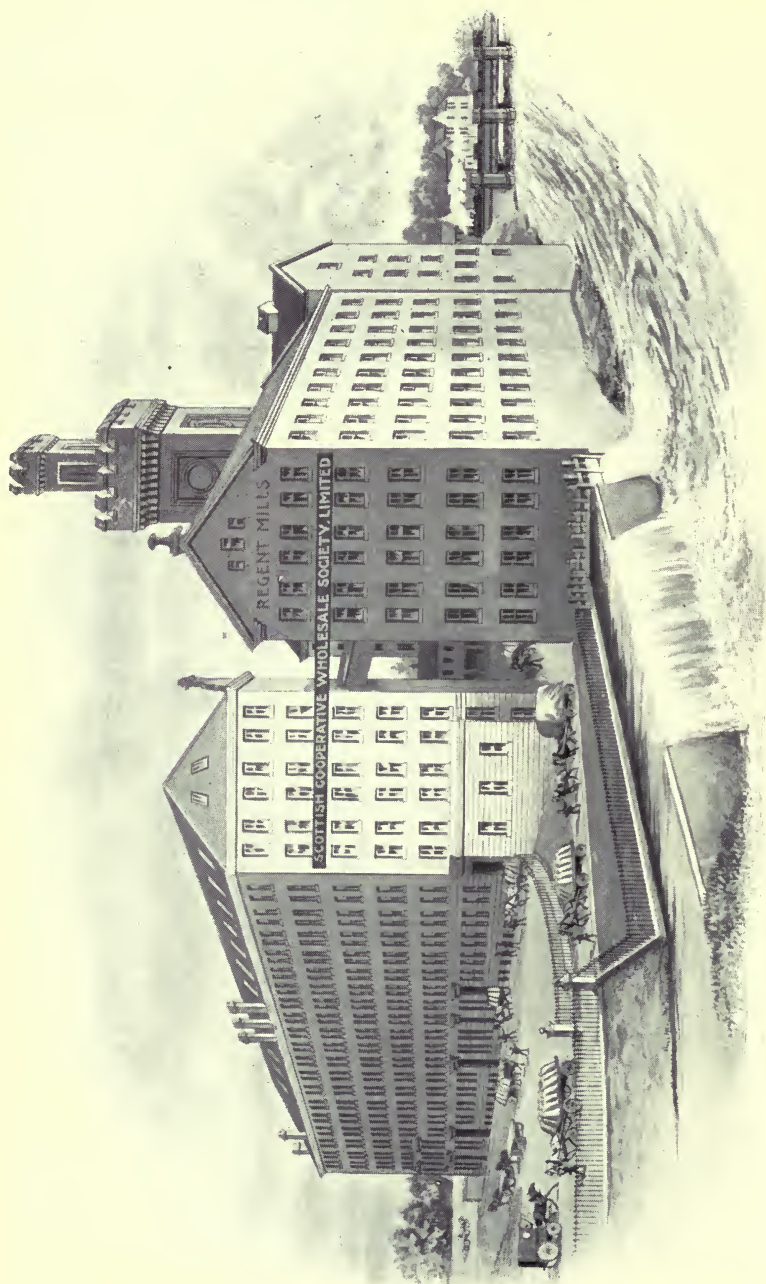
THE product of Chancelot Mills met with such a favourable reception that it became necessary to devise some plan for rapidly augmenting supplies. The Directors therefore gave their attention to the problem, a solution for which was found by the purchase of Junction Meal and Flour Mills, Leith, in August 1897. These important Mills are in the immediate vicinity of Chancelot Mills, and as an investment they have proved both satisfactory and profitable.

Since acquiring these Mills, and to cope with the demand for Scotland's staple food, the Oatmeal Mill has been entirely remodelled and extended. About 1,200 sacks of flour are produced per week, and the milling of pod barley is also carried on.



Junction Meal and Flour Mills, Leith.

ACQUIRED 1897.



Regent Roller Flour Mills, Glasgow.

Regent Roller Flour Mills, Glasgow.

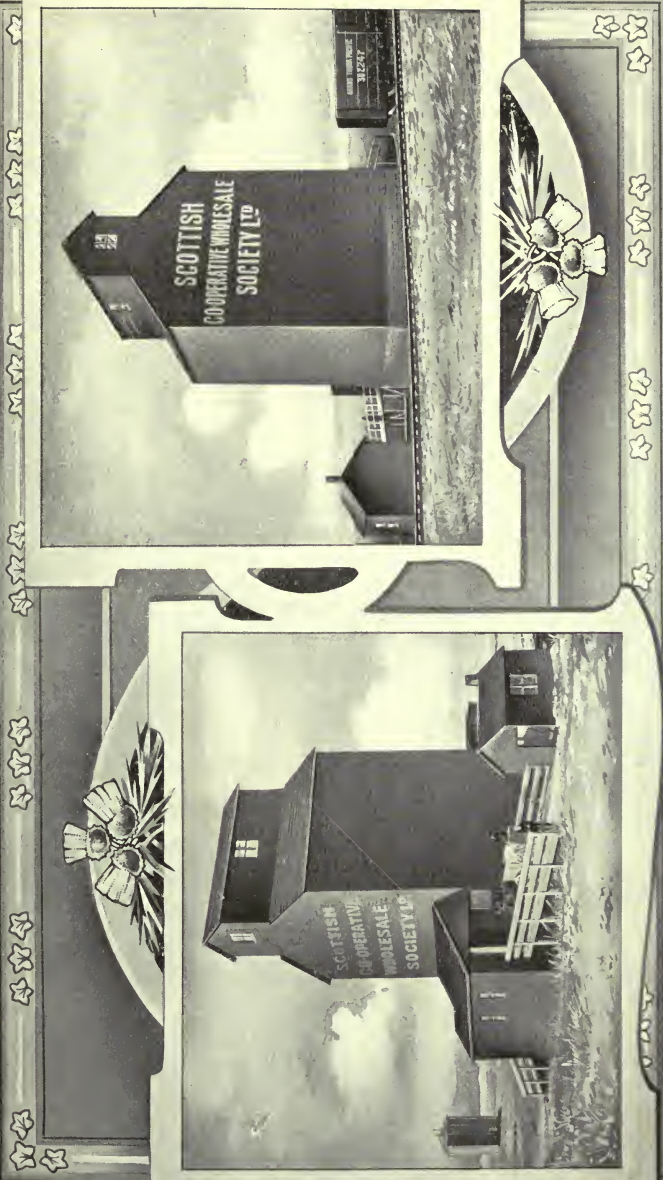
THE demand made on the products of the two Mills already mentioned justified the existence of another, and the question of building or acquiring one was immediately taken up. As a result, arrangements were made with Messrs John Ure & Son, the proprietors, and in November 1903, Regent Mills, Glasgow, were purchased from that firm by the Society, and business begun in the following year.

Situated on the banks of the classic Kelvin, the story of these Mills runs back to medieval times. For three and a half centuries the old Regent Mills were in possession of the Bakers' Incorporation of Glasgow, but being burned down, in 1886 they passed into the hands of the Messrs Ure, by whom they were entirely rebuilt and enlarged to something like their present dimensions. Being in good order, production commenced immediately the transfer was completed. Various alterations and additions have since been made, and the Mills now rank among the best equipped in the country. The total productive capacity of the three Flour Mills owned by the Society approaches 12,000 sacks per week, or over 600,000 sacks per working year.

Grain Elevators, Winnipeg, Canada.

AS may be understood, the amount of grain necessary to keep three Mills with the working capacity of those just described in full operation is very large. This fact soon led the Directors to consider the question of arranging to purchase the raw material as near the first source as possible, and, as a result, a buyer was appointed in 1906 and an office taken in Winnipeg, Canada, the capital of the vast wheat-growing regions of that Colony.

From its inception the step has proved satisfactory, and six large Elevators, each capable of storing 30,000 bushels of wheat, have been erected at a cost of over £1,000 each. From these the grain is forwarded as required to the Terminal Elevators at Port Arthur and Fort William, and shipped from thence to this country via Montreal when the St Lawrence is open, or from ports on the Atlantic seaboard during the winter season.



Grain Elevators, Winnipeg, Canada.
ESTABLISHED 1906.



Ettrick Tweed and Blanket Mills. Selkirk.

Ettrick Tweed and Blanket Mills, Selkirk.

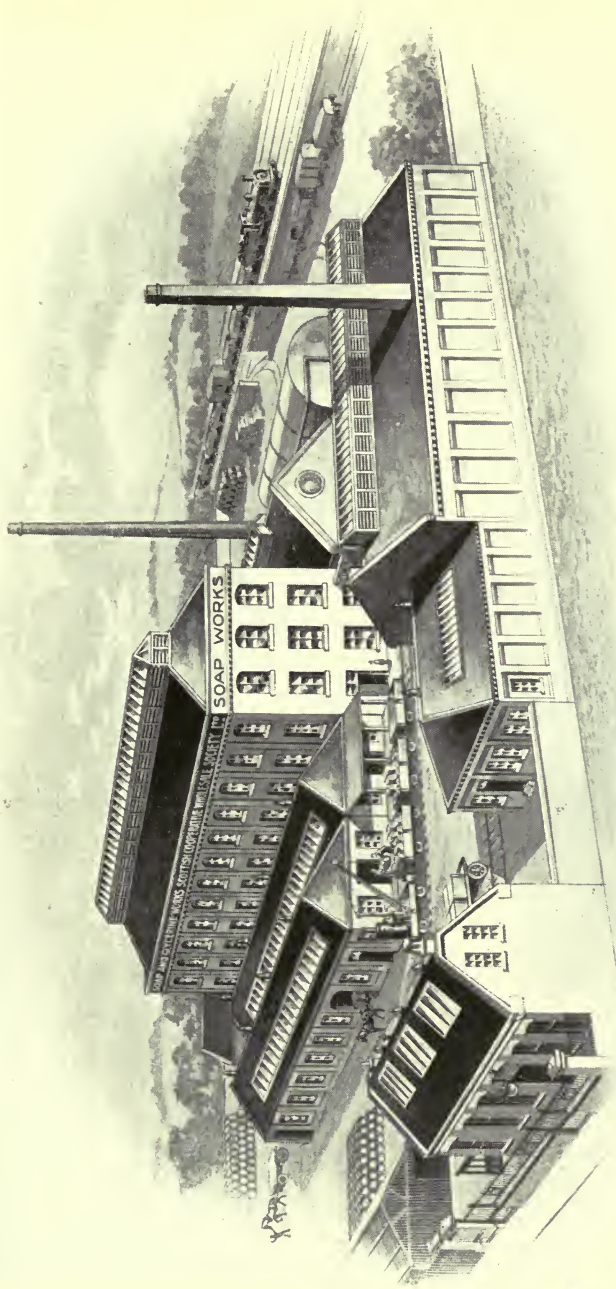
AFTER being carried on for some years by the Scotch Tweed Manufacturing Society, the shareholders unanimously agreed to the transfer of the business to the Wholesale Society. Details of the bargain having been settled and matters amicably arranged, these extensive Mills became the property of the Scottish Co-operative Wholesale Society in April 1895.

Since then the Society has cleared the Mills of all old types of looms or machinery, and substituted in their place the most up-to-date appliances. The result has been evident in the reputation rapidly attained among Co-operative societies by the products of the Mills, Ettrick tweeds and blankets being held in high esteem throughout Co-operative Scotland. Quite recently, for the making of all classes of hosiery yarns, spinning machinery of the latest type was introduced, and a large proportion of the yarns used in the S.C.W.S. Hosiery Factory is procured from these Mills.

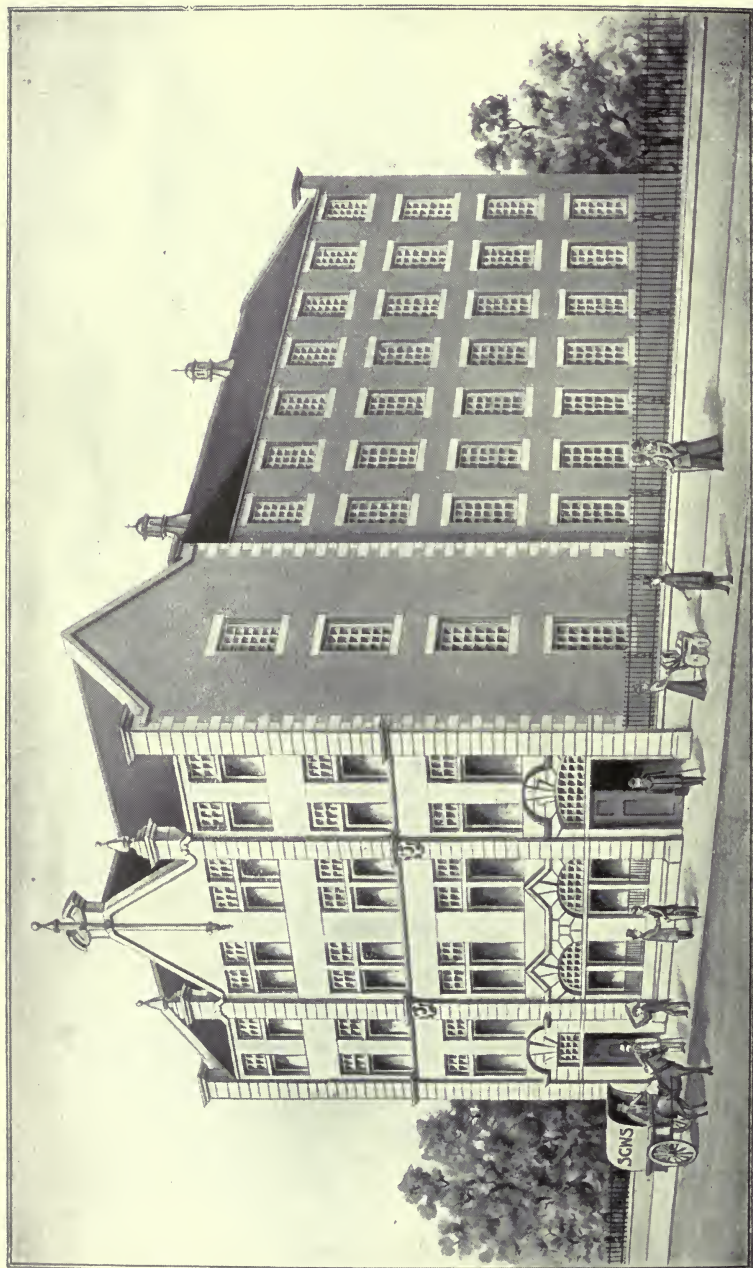
Soap Works, Grangemouth.

EARLY in 1896 the Directors decided to include the industry of soapmaking within the scheme of the Society's operations, and, suitable ground having been secured, the buildings shown on the opposite page were erected, and work commenced at Grangemouth Soap Works in October 1897.

The keen competition in this trade, the prejudice in favour of other soaps, and the difficulty of producing an article which would prove generally popular, seriously hampered the progress of this Department in its earlier years. Gradually, however, the productions rose in general esteem, until at the present time a very high percentage of retail societies' trade goes to Grangemouth. Apart from the ordinary soaps and cleansing preparations for household use, high-class toilet soaps now form an important branch of the manufactures. Extensive alterations and additions have been made at various times, and the Soap Works, equipped with the latest machinery and appliances, are in every respect thoroughly up-to-date.



Soap Works, Grangemouth.
ESTABLISHED 1897.



Dress Shirt Factory, Leith.

Dress Shirt Factory, Leith.

ON a portion of the ground acquired with Junction Mill, Leith, the Dress Shirt Factory (shown opposite) was erected, and work commenced in October 1901.

While managed and financed by the S.C.W.S., the Directors work this Department under an arrangement with the C.W.S., Manchester, whereby profits or losses are allocated to each in proportion to purchases—an arrangement which also exists, so far as the S.C.W.S. is concerned, in the Ettrick Tweed Mills and the Waterproof Factory, Glasgow. This agreement includes the idea of support to the fullest possible extent from the C.W.S., and this has always been loyally given. In connection with the Dress Shirt Factory is the Potterhill Laundry, Paisley, where all the dressing of shirts, collars, and fronts manufactured at Leith is now carried on.

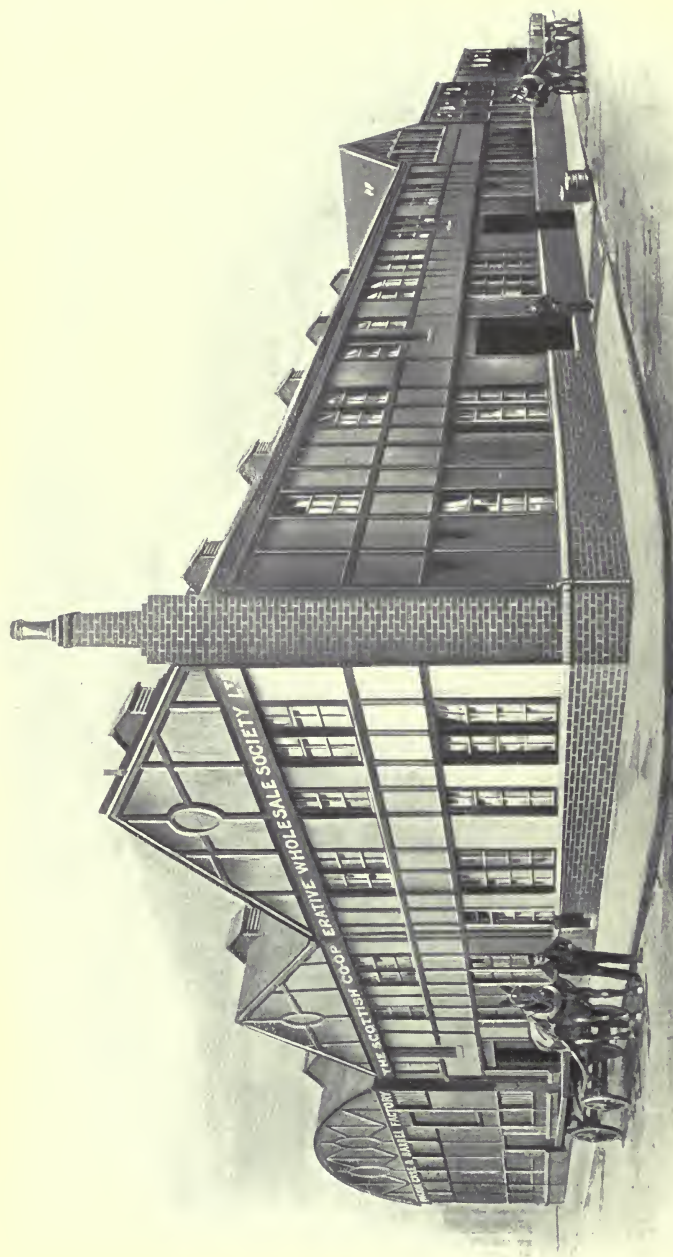
Creamery and Margarine Factory, Bladnoch, Wigtownshire.

TO cope with the demand for supplies of fresh butter, and also with a view to the manufacturing of margarine, the Creamery and Margarine Factory here shown was erected at Bladnoch, Wigtownshire, during 1899. At a later date an Auxiliary Creamery, situated at Whithorn in the same shire, was opened. Placed in the midst of a purely agricultural district, where the desirable adjuncts of clear atmosphere and absence of dust or smoke help the purity of the products, these Creameries have proved very successful.

Complete electrical installations have been fitted up, and the machinery is of the latest type. Consignments of the productions are forwarded direct to societies daily, as ordered, and extensive Piggeries have also been established.



Creamery and Margarine Factory, Bladnoch, Wigtownshire.
ESTABLISHED 1890.



Fish-Curing Works, Aberdeen.

Fish-Curing Works, Aberdeen.

THE growing trade in fresh and cured fish led the Directors of the S.C.W.S. to consider the advisability of undertaking this industry, and, in 1899, Fish-Curing Works were started at Aberdeen, the largest fishing centre on the East Coast of Scotland. The original rented premises were soon found inadequate for the requirements of the Department, and, later, ground was leased from the Aberdeen Harbour Trust and the buildings shown on the opposite page erected.

From this Depot boats are engaged at Scalloway, Lerwick, and other ports, and the catch of these goes direct to the Curing Works. In addition to this, large purchases of fish are made daily at the public market. These are immediately transferred to the Wholesale's premises, cleaned, sorted, packed, and sent off so expeditiously as to be on sale in retail societies' shops all over Scotland the following morning. A very successful trade is now done, over 2,000 tons of fish being dealt with annually.

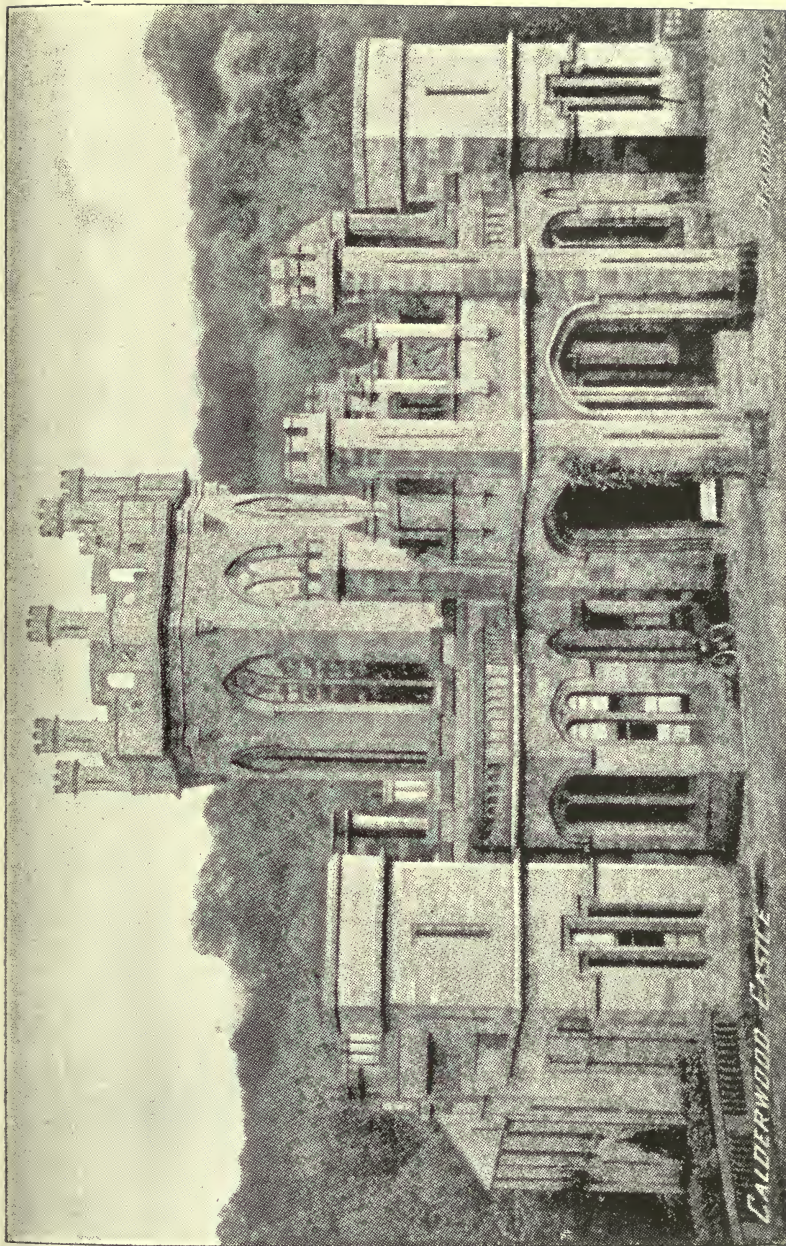
The rendering of cod liver oil is now assuming considerable importance, and at the Works a thoroughly up-to-date plant for this purpose has been fitted up. The oil thus extracted is taken up by the Society's Chemical Department, and, after being treated there, is sent out to societies in the form of emulsion.

Calderwood Castle and Estate, Lanarkshire.

BY virtue of powers entrusted to the Directors to acquire in Scotland (or in Ireland) such estates or lands as would be available for fruit-growing and general agriculture, the rich and beautiful estate of Calderwood, lying about eight miles east of Glasgow, passed in 1904 into possession of the Scottish Co-operative Wholesale Society.

The Estate extends to 1,113 acres, and includes the village of Maxwellton. About half of it is let as farms, and of the remainder 350 acres have already been devoted by the Society to farming and the cultivation of fruit, vegetables, flowers, and plants. One and a half acres have been laid out for the rearing of tomatoes under glass ; and a rhubarb-house covering half an acre has been erected for growing the early or forced variety of that plant.

Self-contained cottages have been erected by the Society near the village of Maxwellton, and the capability of the Estate generally is receiving the careful attention of the Directors.



Calderwood Castle and Estate.
ACQUIRED 1904.



Diagram showing Progress of the S.C.W.S.L^d, from Commencement

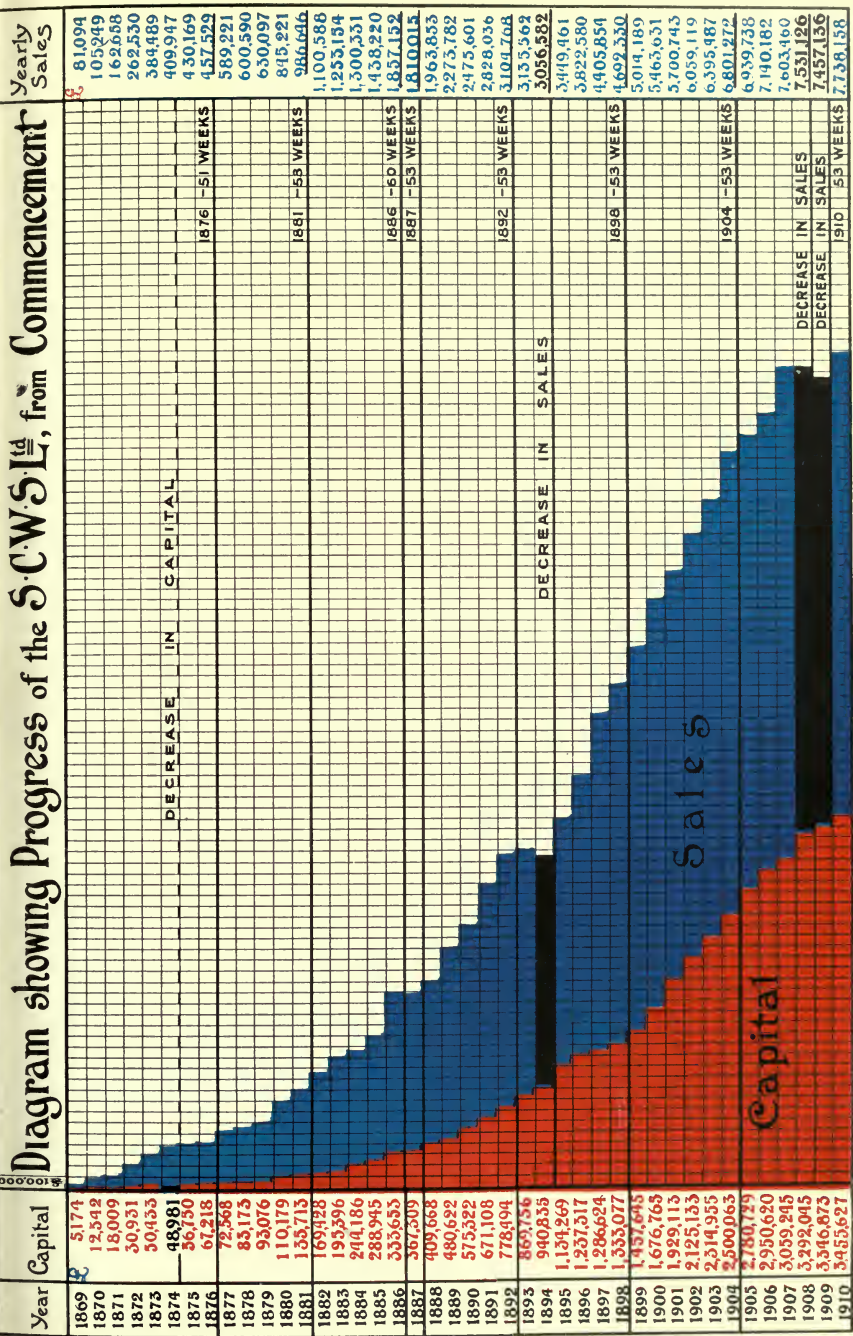
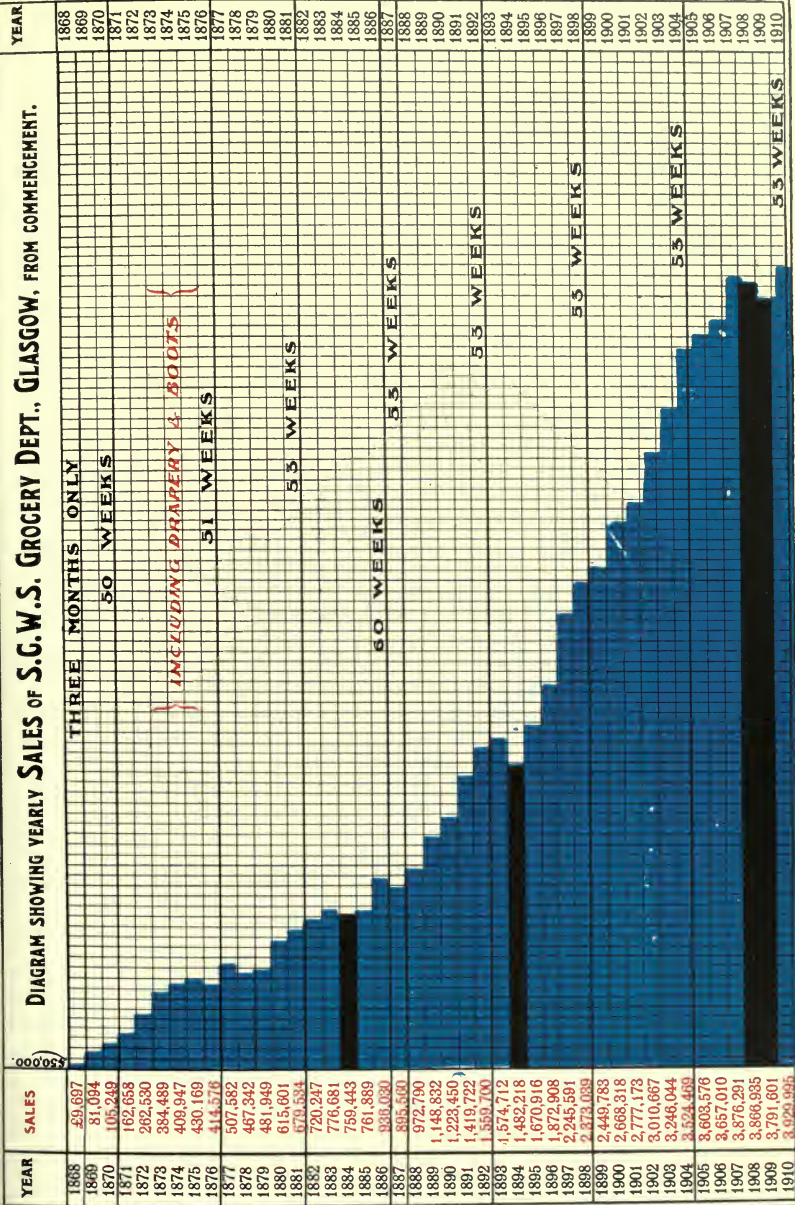
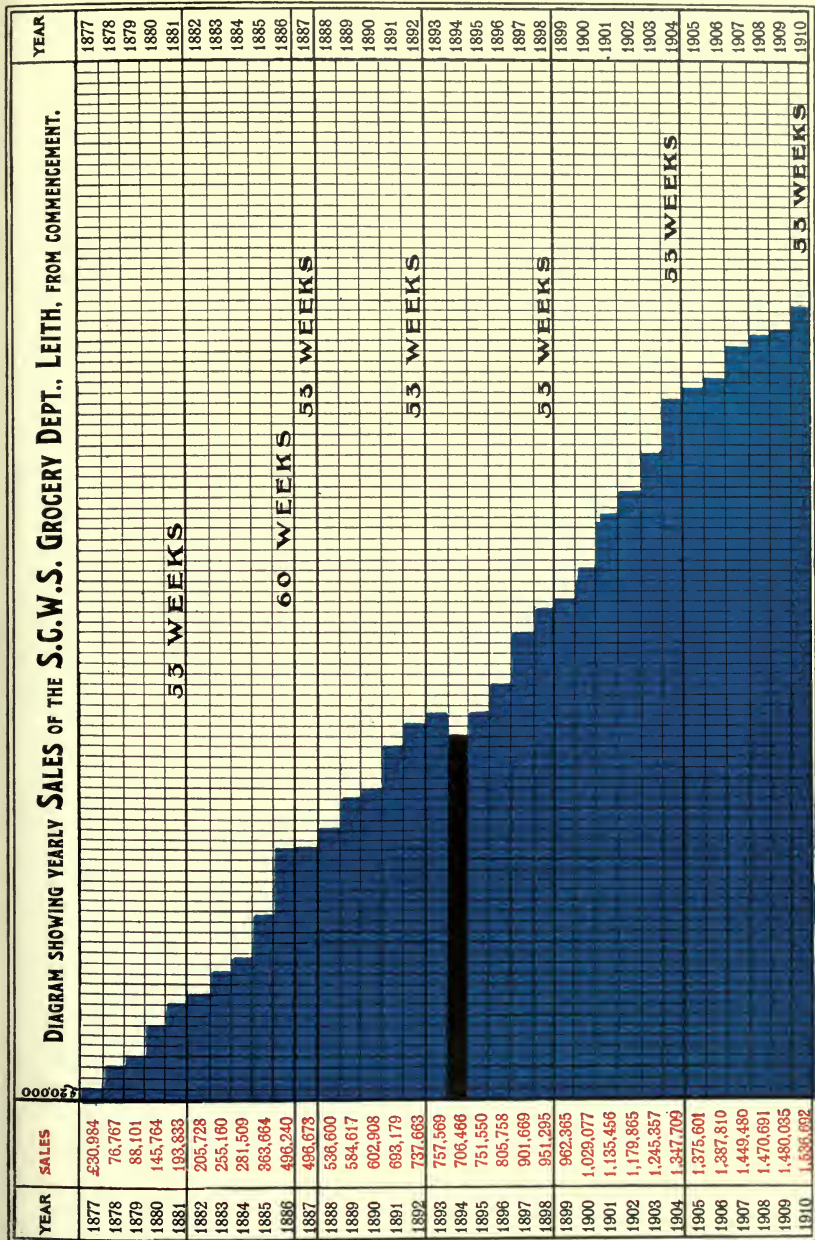
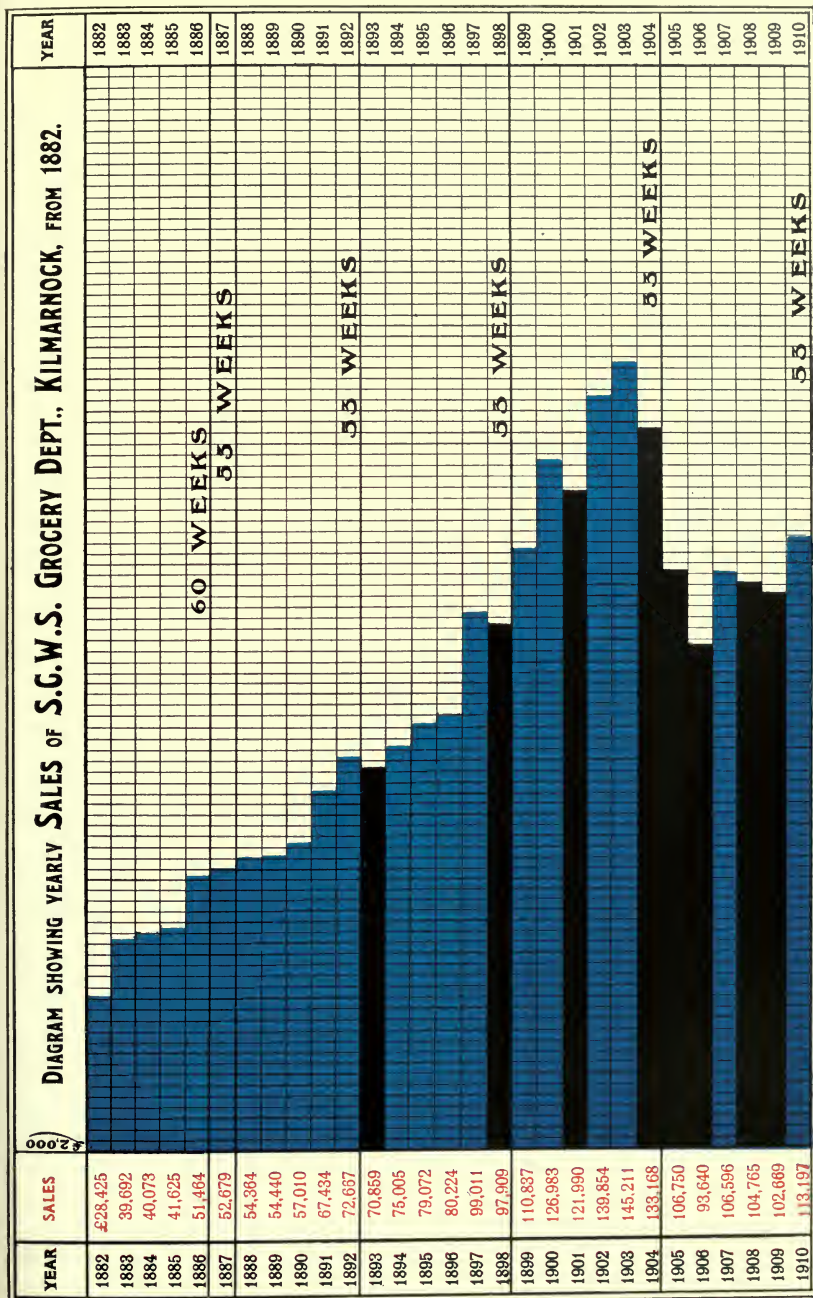


DIAGRAM SHOWING YEARLY SALES OF S.G.W.S. GROCERY DEPT., GLASGOW, FROM COMMENCEMENT.



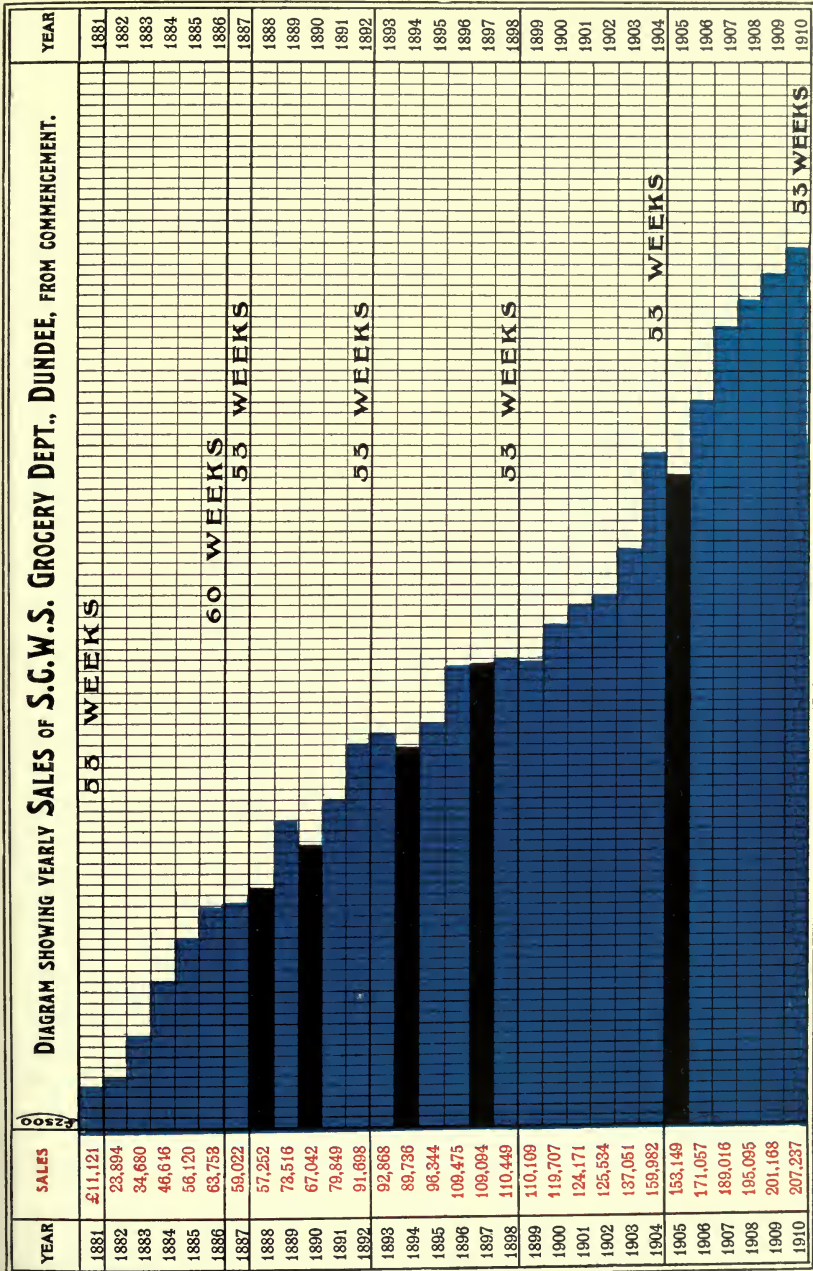






ALTERATIONS IN METHODS OF CHARGING HAVE BEEN MADE ON SEVERAL OCCASIONS







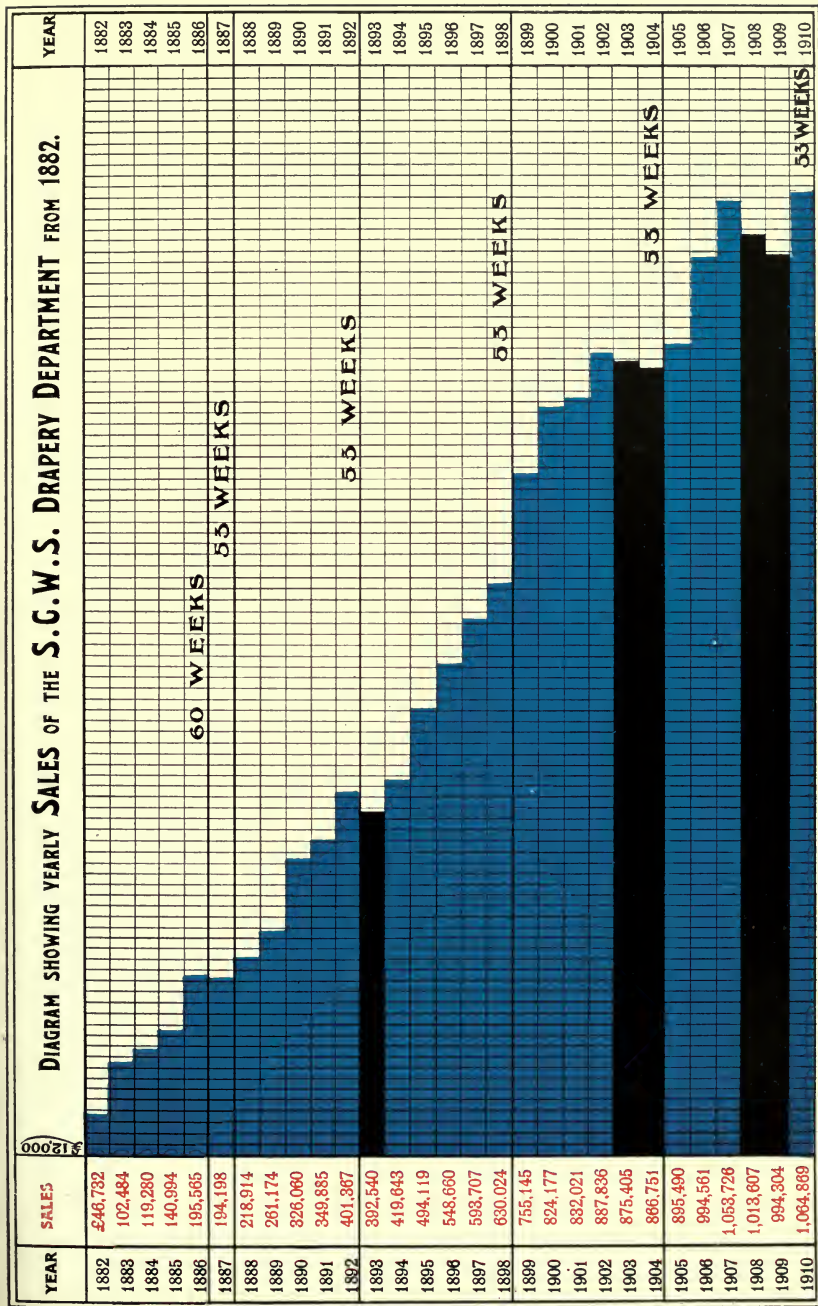


DIAGRAM SHOWING YEARLY SALES OF THE S.C.W.S. BOOT AND SHOE DEPARTMENT FROM 1882.

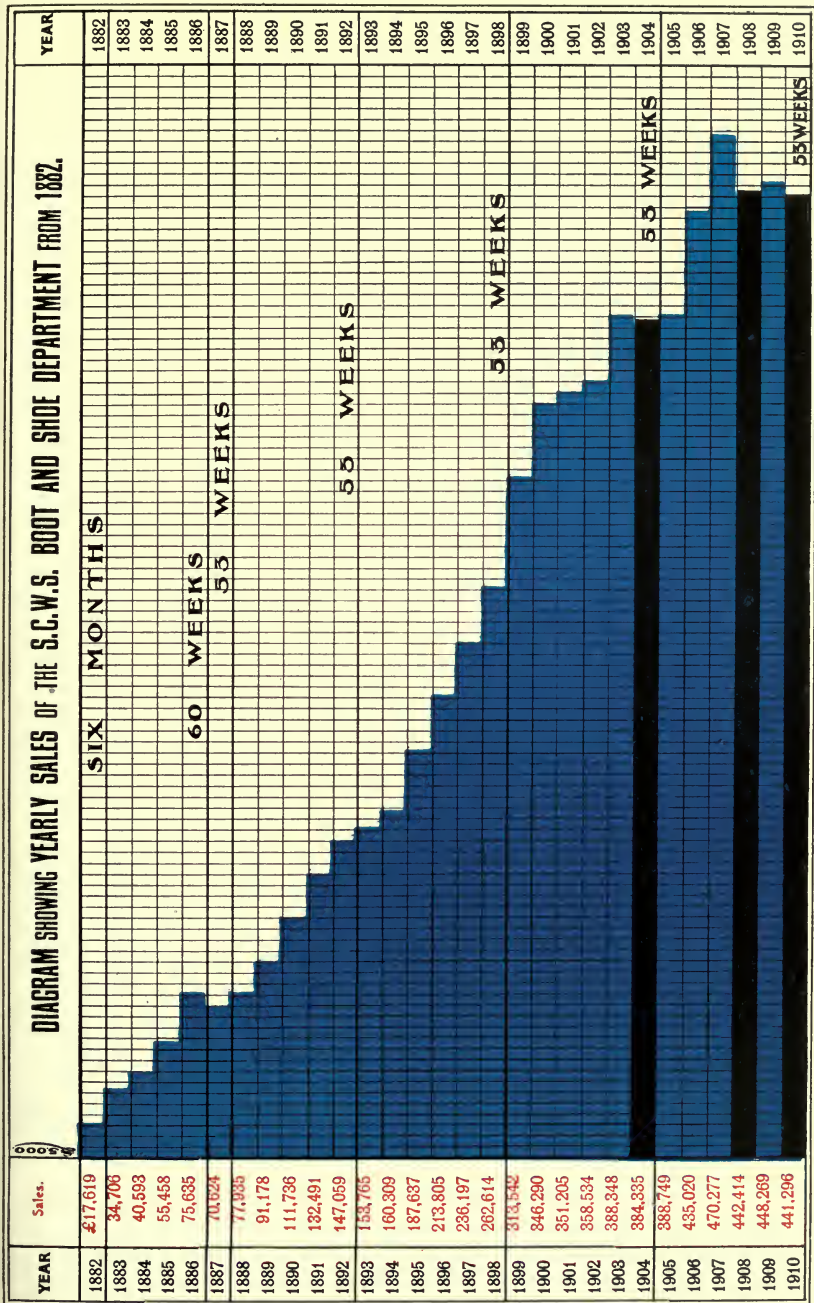
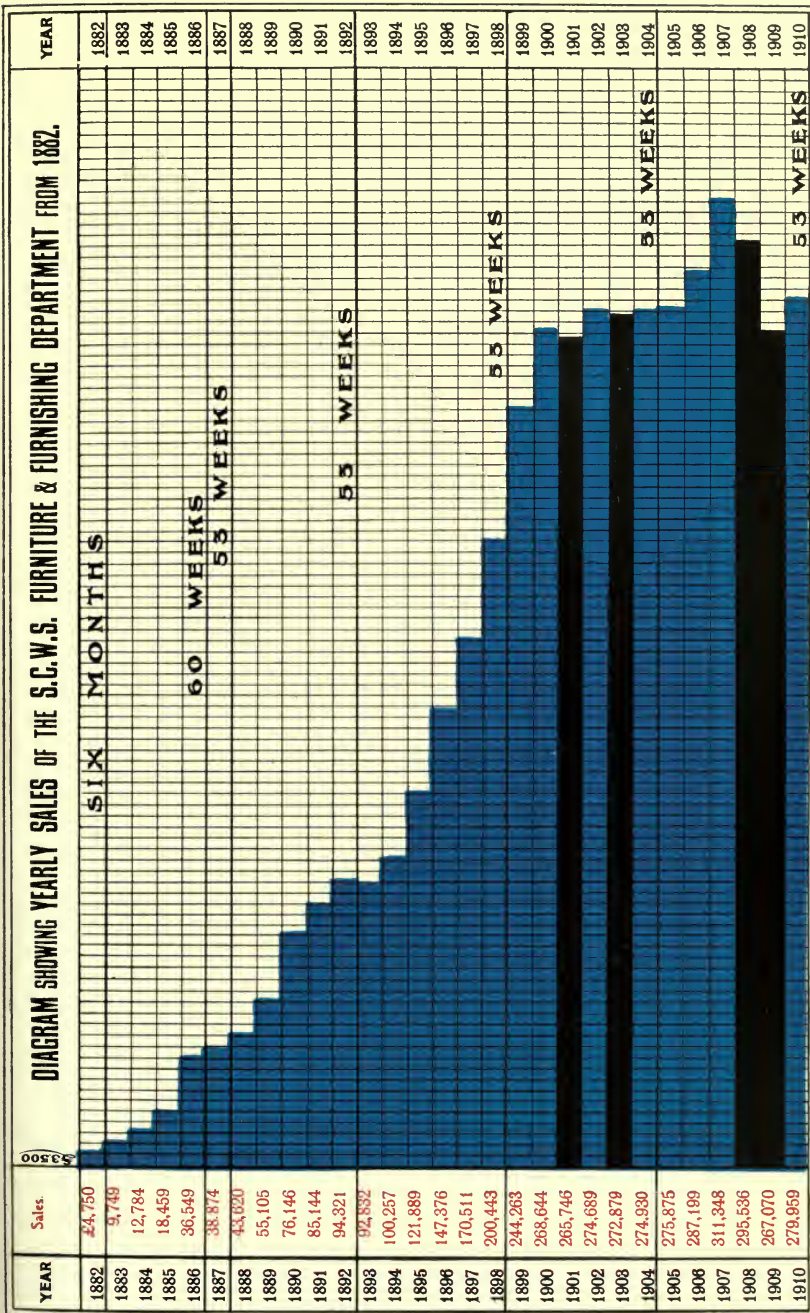


DIAGRAM SHOWING YEARLY SALES OF THE S.C.W.S. FURNITURE & FURNISHING DEPARTMENT FROM 1882.



[SPECIMEN.]

WEEKLY STATEMENT OF ACCOUNT.

9TH WEEK.
163RD QUARTER.LEDGER FOLIO, 929.
95, MORRISON STREET,
GLASGOW, May 29th, 1909.*The A. B. C. Co-operative Society Limited.***Dr. To The Scottish Co-operative Wholesale Society Limited. Cr.**

GOODS.			CASH AND CREDITS.			
Date.	Amount of each Invoice.	Balance last Statement.	Date.	Cash.	Credit.	Totals.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
May 24..	0 4 3	298 7 2	May 24..	....	0 5 0	....
" 24..	18 11 7	....	" 24..	....	1 0 0	....
" 24..	29 0 8	....	" 25..	....	0 12 9	....
" 24..	32 4 0	....	" 25..	....	0 12 10	....
" 24..	0 17 7	....	" 26..	....	0 5 6	....
" 24..	4 10 0	....	" 26..	....	0 1 0	....
" 24..	4 4 0	....	" 26..	....	1 3 6	....
" 24..	3 2 6	....	" 26..	....	2 7 0	....
" 25..	0 6 6	....	" 26..	....	0 12 9	....
" 25..	0 8 3	....	" 26..	....	0 12 9	....
" 25..	0 10 10	....	" 27..	....	0 14 9	....
" 25..	0 8 3	....	" 27..	....	0 10 0	....
" 25..	1 5 0	....	" 27..	....	0 15 6	....
" 25..	0 10 11	....	" 27..	....	10 11 1	....
" 25..	59 16 9	....	" 27..	....	0 15 6	....
" 25..	0 11 3	....	" 27..	....	1 12 0	....
" 25..	7 3 5	....	" 28..	298 7 2	....	22 11 11
" 26..	2 10 6	....				298 7 2
" 26..	4 17 6	....			
" 26..	0 15 2	....			
" 27..	0 6 6	....			
" 27..	0 9 2	....			
" 27..	17 10 0	....			
" 27..	0 18 0	....			
" 27..	3 10 6	....			
" 27..	5 13 8	....			
" 27..	12 11 1	....			
" 27..	4 18 7	....			
" 28..	5 3 6	....			
" 28..	0 12 9	....			
" 28..	0 1 10	....			
" 28..	2 14 9	....			
" 28..	1 8 6	....			
" 28..	27 12 8	....			
		255 10 5				
	To balance	....			By balance	232 18 6
	£	553 17 7			£	553 17 7

If the above Statement differs from your Books, we shall be glad if you will point out the difference at once.

Terms of Membership.

EXCERPT FROM SOCIETY'S RULES.

ADMISSION OF MEMBERS AND APPLICATION FOR SHARES.

The Society shall consist of such Co-operative Societies registered under the Industrial and Provident Societies Act, or any employé of this Society who is over twenty-one years of age, as have been admitted by the Committee, subject to the approval of a general meeting of the Society; but no society trafficking in intoxicating liquors shall be eligible for membership in the Society, and each admission must be entered in the minute book of the Society. Every application for membership, except in the case of employés, must be sanctioned by a resolution of a general meeting of any society making such application, and the same must be made in the form as on next page, said form to be duly attested by the signature of the president, secretary, and three of the members thereof, and stamped with such society's seal. Every society making application shall state the number of its members, and take up not less than one share for each member, and shall increase the number annually as its members increase, in accordance with its last return to the Registrar; but no member other than a society registered under the Industrial and Provident Societies Act shall hold an interest in the funds exceeding £50. It shall be in the option of any society to apply for shares in excess of their individual membership at any time; such applications shall be signed by the president, secretary, and three members of committee, but the granting of such excess shares shall be at the discretion of the Committee of this Society.

Any employé applying for membership must apply for not less than five shares.

CAPITAL: HOW PAID UP.

The capital of the Society shall be raised in shares of twenty shillings each, which shall be transferable only; every member, society, or employé, on admission, shall pay the sum of not less than one shilling on each share taken up, and the unpaid portion of the shares may be paid by dividends, or bonus, and interest; but any member may pay up shares in full or in part at any time.

APPLICATION FORM.

*Whereas, by a resolution of the.....Co-operative Society Limited, passed at a general meeting held on the....day of....., it was resolved to take up.....shares (being one share of twenty shillings for each member), said shares being transferable, in the **Scottish Co-operative Wholesale Society Limited**, and to accept the same on the terms and conditions specified in the Rules. Executed under the seal of the society on the....day of..... Attested by*

.....
 } *Three Members.*

BENEFITS DERIVED FROM MEMBERSHIP.

(a) The liability of the member is limited, each member being only responsible for the value of the shares held.

(b) Members receive double the rate of dividend on purchases paid to non-members.

(c) Share capital is paid 5 per cent. per annum.

(d) Members have a share in the management of the Wholesale in proportion to the amount of goods bought, as each society has one vote in right of membership, one for the first £1,500 worth of goods bought, and one other additional vote for every complete £3,000 of purchases thereafter.

These advantages, added to the special benefits secured by the leading position of the Wholesale, will, we trust, induce societies as yet non-members to carefully reconsider the question, and take the necessary steps to secure to their members the full benefits of co-operative distribution.

CORRESPONDENCE.

All letters must be addressed to the Society, and not to individuals. Addressed envelopes are supplied at cost price. Separate slips ought to be used for the different departments—the Accountant's, Grocery and Provision, Drapery, Boot and Shoe, Furniture. The slips can all be enclosed in the one envelope. Attention to this simple rule will greatly facilitate the despatch of goods and ensure promptitude in answering inquiries; it will also aid in the classification of the letters for reference in any case of irregularity or dispute.

Cash Remittance.

Cheques must be made payable to the Society.

LIST OF BRANCHES OF THE UNION BANK OF SCOTLAND LIMITED.

HEAD OFFICES:—GLASGOW, INGRAM STREET; EDINBURGH, GEORGE STREET.
LONDON OFFICE:—62, CORNHILL, E.C.

BRANCHES:

Aberdeen, Castle Street.	Edinburgh, Lothian Road.	Kirkcaldy.
" Fishmarket.	" Morningside.	Kirkwall.
" George Street.	" Murrayfield.	Kirriemuir.
" Holburn.	" Newington.	Ladybank.
" Torry.	" North Merchiston.	Largs.
" West End.	" Norton Park.	Larkhall.
Aberfeldy.	" Piershill.	Leith.
Aberlour, Strathspey.	" S'th Morningside.	" Leith Walk.
Alloa.	Edzell.	Lerwick.
Alva.	Elgin.	Leslie.
Ardrihaig.	Ellon.	Lochgelly, Fifeshire.
Ardrossan.	Errol.	Lochgilthead.
Auchterarder.	Fochabers.	Macduff.
Auchtermuchty.	Forfar.	Maybole.
Ayr.	Fraserburgh.	Mearns (sub to Barrhead).
Ballater.	Galston.	Millport.
Banchory.	Gatehouse.	Moffat.
Banff.	Girvan.	Moniaive.
Barrhead.	Glasgow, Anderston.	Motherwell.
Barrhill.	" Battlefield.	New Aberdour (open on Mon-
Bathgate.	" Bridgeton Cross.	days and Fridays — sub to
Beith.	" Buchanan Street.	Rosehearty).
Blair-Atholl (sub to Pitlochry).	" Charing Cross.	New Pitsligo.
Blairgowrie.	" Cowcaddens.	Paisley.
Bo'ness.	" Dennistoun.	" Wellmeadow.
Braemar.	" Eglinton Street.	Partick.
Brechin.	" Hillhead.	Perth.
Bridge of Allan.	" Hope Street.	Peterhead.
Buckie, Banffshire.	" Hyndland.	Pitlochry.
Campbeltown.	" Kinning Park.	Port-Glasgow.
Castle-Douglas.	" Maryhill.	Portsoy.
Clydebank.	" St. Vincent Street.	Renfrew.
Coatbridge.	" Shawlands.	Rosehearty.
Coupar-Angus.	" Springburn.	St. Margaret's Hope, Orkney.
Crieff.	" Stockwell.	Scalloway, Shetland (sub to
Cullen.	" Tradeston.	Lerwick).
Dalbeattie.	" Trongate.	Shettleston.
Dalry, Galloway.	" Union Street.	Stewarton.
Darvel (sub to Galston).	Glencraig, Fife (open on Mon-	Stirling.
Doune.	days, Wednesdays, and Satur-	Stonehouse.
Dumbarton.	days — sub to Lochgelly).	Strachur, Lochfyne (open on
Dumfries.	Gourock.	Thursdays—sub to Inveraray).
Dunblane.	Govan.	Stranraer.
Dundee.	Greenock.	Strathaven.
Dunfermline.	Hamilton.	Stromness.
Dunkeld.	Helensburgh.	Tarbert, Lochfyne.
Dunning.	Huntly.	Tarland.
Dunoon.	Inveraray.	Thornhill.
Edinburgh, Blackhall.	Inverness.	Thornton, Fife (open on Mon-
" Chambers Street.	Inverurie.	days and Market Days—sub
" Golden Acre.	Irvine.	to Kirkcaldy).
" Gorgie Markets	Johnstone.	Tillicoultry.
(open on Tuesdays	Keith.	Tollicross (Glasgow).
and Wednesdays—	Killin.	Troon.
sub to Haymarket).	Kilmarnock.	Turriff.
" Haymarket.	" Riccarton.	Wick.
" Hunter Square.	Kincardine.	

STATEMENT SHOWING THE PROGRESS OF THE SOCIETY FROM ITS COMMENCEMENT IN
SEPTEMBER, 1868, TO DATE.

Period.	Number of Shares Subscribed by Societies.	Number of Shares Subscribed by Employés.	Share Capital paid up.	Deposits, including Reserve and Insurance Funds.	Net Sales.	Increase over Previous Period.	Rate per cent.	Expenses.	Rate per £ of Sales.
			£	£	£ s. d.	£ s. d.		£ s. d.	d.
2 Years ended November, 1870..	*591	....	2,668	9,875	196,041 1 11	....	....	2,738 15 2	39
5 " " 1875..	†27,112	....	11,765	44,985	1,649,795 7 1	1,453,764 5 2	....	24,541 1 9	35
5 " " 1880..	41,584	....	19,159	91,020	3,192,660 6 7	1,472,864 19 6	89.2	50,422 9 2	41
5 " " 1885..	70,066	....	34,257	254,688	6,078,941 15 0	2,956,281 8 5	94.6	109,185 9 0	43
5 " " December, 1890..	†117,664	....	84,454	490,868	10,380,405 1 10	4,901,463 6 10	70.7	206,108 0 10	47
5 " " 1895..	†171,985	3,099	169,906	964,363	15,574,412 2 4	5,194,007 0 6	50.0	350,127 5 1	5.4
5 " " 1900..	252,276	6,481	254,076	1,422,689	23,998,585 13 11	7,824,173 11 7	50.2	534,273 3 2	5.4
5 " " 1905..	345,226	12,271	352,731	2,427,998	31,896,361 2 11	8,497,775 9 0	36.3	759,511 1 10	5.7
5 " " 1910..	415,526	15,704	426,930	3,028,697	37,470,064 6 0	5,573,703 3 1	17.4	916,350 15 9	5.8
6 Months " July 1, 1911..	427,266	15,939	439,675	3,240,247	3,743,391 18 1	110,719 8 8	110.3	97,943 17 5	6.4
Totals to July 1, 1911..	427,266	15,939	439,675	3,240,247	133,510,658 15 8	....	....	3,051,201 19 2	5.5

* £5 each. † 10s. each. ‡ 15s. each. § 20s. each. || Decrease.

STATEMENT SHOWING THE PROGRESS OF THE SOCIETY FROM ITS COMMENCEMENT IN
SEPTEMBER, 1868, TO DATE—*continued*.

Period.	Net Profit.	Average Dividend.	RESERVE AND INSURANCE FUNDS.			Depreciation on Buildings and Plant.
			Added.	Withdrawn.	Amount of Funds.	
	£ s. d.	d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2 Years ended November, 1870.....	3,770 17 0	4	436 5 11	....	436 5 11	250 0 5
5 " " 1875.....	32,798 8 0	4 $\frac{3}{4}$	2,793 1 2	826 14 3	2,402 12 10	2,315 9 10
5 " " 1880.....	68,403 16 5	4 $\frac{3}{4}$	7,782 14 0	1,780 16 10	8,404 10 0	4,516 19 2
5 " " 1885.....	144,643 4 0	5 $\frac{1}{4}$	19,534 8 7	6,684 14 0	21,254 4 7	11,277 8 6
5 " " December, 1890.....	289,518 7 11	6 $\frac{3}{4}$	42,599 12 10	10,971 7 5	52,882 10 0	27,299 3 10
5 " " 1895.....	495,060 10 1	6 $\frac{1}{2}$	76,710 8 7	50,661 15 6	78,931 3 1	120,129 16 8
5 " " 1900.....	932,867 11 4	7 $\frac{3}{4}$	161,687 12 7	27,193 11 6	213,425 4 2	247,801 18 1
5 " " 1905.....	1,230,292 6 7	8	233,427 14 6	39,028 15 8	407,824 3 0	275,605 4 4
5 " " 1910.....	1,378,700 12 9	8	249,281 8 11	48,012 0 5	609,093 11 6	393,484 13 2
6 Months " July 1, 1911.....	135,237 17 7	8	27,124 1 8	4,505 12 2	631,712 1 0	27,464 14 7
Totals to July 1, 1911.....	4,711,293 11 8	..	921,377 8 9	189,665 7 9	631,712 1 0	1,026,145 8 7

GLASGOW GROCERY AND PROVISION DEPARTMENTS.

Period.	NET SALES.						Expenses.	Rate per £ of Sales.	Net Profit.	Rate per £ of Sales.	Stocks.
	Drapery and Boots.	Dundee.	Kilmarnock.	Glasgow.	Total.						
					£	s. d.					
2½ Years ended Nov., 1870..	£	£	£	£ 196,041 1 11	£ 196,041 1 11	£ 2,738 15 2	d. 3-4	£ 3,770 17 0	s. d. 0 4-6	d. 4-6	£ 9,060
5 " " 1875..	....	....	....	1,649,795 7 1	1,649,795 7 1	24,541 1 9	3-6	32,798 8 0	8 0 4-7	4-7	29,400
5 " " 1880..	293,990 6 2	....	....	2,487,052 12 5	2,781,042 18 7	45,425 19 0	3-9	60,102 10 4	4 5-1	5-1	43,190
5 " " 1885..	155,347 8 11	21,507 10 0	12,982 1 4	3,697,796 1 6	3,887,633 1 9	60,284 9 3	3-7	80,069 5 7	7 4-9	4-9	28,130
5 " " Dec., 1890..	....	....	....	5,176,664 9 2	5,176,664 9 2	75,677 13 5	3-5	121,135 11 2	2 5-6	5-6	63,000
5 " " 1895..	....	....	....	7,707,270 3 11	7,707,270 3 11	120,547 16 8	3-7	189,795 18 3	3 5-9	5-9	80,424
5 " " 1900..	....	....	....	11,609,641 11 0	11,609,641 11 0	164,998 12 4	3-4	340,881 12 6	6 7-6	7-6	85,303
5 " " 1905..	....	....	....	16,161,931 12 3	16,161,931 12 3	220,670 13 4	3-2	460,604 17 8	8 6-8	6-8	108,410
5 " " 1910..	....	....	....	19,121,835 8 1	19,121,835 8 1	265,420 5 8	3-3	556,348 14 0	0 6-9	6-9	124,716
6 Months " July 1, 1911..	....	....	....	1,882,637 15 4	1,882,637 15 4	27,277 1 3	3-48	50,855 0 1	1 6-48	6-48	120,275
Totals.....	449,337 15 1	21,507 10 0	12,982 1 4	69,690,666 2 8	70,174,493 9 1	1,007,582 7 10	3-44	1,896,362 14 7	7 6-48	6-48	....

GROCERY DEPARTMENT, LEITH.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.			Net Profit.			Rate per £ of Sales.			Stocks.
	£	s.	d.	£	s.	d.	d.	s.	d.	£	s.	d.	d.	s.	d.	£
4 Years ended October, 1880.....	341,617	8	0	4,996	10	2	3·5	8,301	6	1	5·8	8,410				
5 " " 1885.....	1,299,895	19	6	18,266	10	5	3·3	34,039	9	9	6·2	29,750				
5 " " December, 1890.....	2,717,040	17	4	39,141	1	0	3·4	68,339	15	7	6·0	34,600				
5 " " 1895.....	3,646,429	13	4	52,328	11	3	3·4	91,462	2	7	6·0	31,647				
5 " " 1900.....	4,650,166	9	11	60,830	0	7	3·1	139,842	11	0	7·2	38,279				
5 " " 1905.....	6,283,990	18	5	82,240	19	1	3·1	197,277	13	6	7·5	46,954				
5 " " 1910.....	7,324,710	2	7	114,753	18	6	3·7	238,942	14	8	7·8	33,255				
6 Months " July 1, 1911.....	717,815	0	5	11,839	2	3	3·96	23,432	4	10	7·83	35,036				
Totals.....	26,981,666	9	6	384,396	13	3	3·41	801,637	18	0	7·13	....			

GROCERY DEPARTMENT, KILMARNOCK.

Period.	Net Sales.	Expenses.	Rate per £ of Sales.	Net Profit.	Rate per £ of Sales.	Stocks.
	£ s. d.	£ s. d.	d.	£ s. d.	d.	£
3½ Years ended October, 1885.....	136,885 15 11	2,952 19 11	5·1	3,151 1 3	5·5	2,300
5 " " December, 1890.....	269,960 11 5	4,309 19 4	3·7	9,037 4 2	8·0	2,400
5 " " " 1895.....	365,040 0 8	7,180 4 11	4·7	12,962 11 3	8·5	2,030
5 " " " 1900.....	514,966 15 3	10,467 16 8	4·8	17,185 4 3	8·0	3,848
5 " " " 1905.....	646,975 18 6	11,485 4 4	4·2	22,192 16 10	8·2	5,135
5 " " " 1910.....	520,869 17 4	11,091 3 5	5·1	15,262 1 6	7·0	2,994
6 Months " July 1, 1911.....	54,386 9 9	1,185 7 8	5·23	1,187 4 6	5·24	3,964
Totals.....	2,509,035 8 10	48,672 16 3	4·65	80,978 3 9	7·74	....

GROCERY DEPARTMENT, DUNDEE.

Period.	Net Sales.		Expenses.		Rate per £ of Sales.		Net Profit.		Rate per £ of Sales.		Stocks.
	£	s. d.	£	s. d.	d.		£	s. d.	d.		£
3½ Years ended October, 1885.....	150,955	18 1	3,436	7 9	5·4		1,628	4 2	2·5		2,890
5 " " December, 1890.....	320,587	3 5	5,614	14 0	4·2		5,095	2 10	3·7		4,070
5 " " " 1895.....	450,497	14 8	6,239	6 5	3·3		11,080	15 11	5·9		2,260
5 " " " 1900.....	558,835	10 6	6,563	2 1	2·8		15,747	19 6	6·7		1,853
5 " " " 1905.....	719,789	10 1	7,382	11 6	2·4		23,288	5 10	7·7		3,361
5 " " " 1910.....	963,574	18 9	10,456	8 3	2·6		31,675	9 5	7·9		4,026
6 Months " July 1, 1911.....	96,180	19 6	1,238	16 0	3·09		3,265	17 8	8·15		4,153
Totals.....	3,260,421	15 0	40,931	6 0	3·01		91,721	15 4	6·75		....

DRAPERY DEPARTMENT.

Period.	Net Sales.		Expenses.		Rate per £ of Sales.		Net Profit.		Rate per £ of Sales.		Stocks.
	£	s. d.	£	s. d.	d.		£	s. d.	d.		
*3½ Years ended October, 1885.....	529,694	8 2	20,815	4 5	9·4		20,314	11 1	9·2		35,990
5 " " December, 1890.....	1,195,913	8 3	50,393	9 7	10·1		50,920	4 4	10·2		64,000
5 " " " 1895.....	2,057,557	6 1	97,393	9 6	11·8		79,958	18 8	9·3		103,971
5 " " " 1900.....	3,351,714	13 11	156,926	2 11	11·2		146,985	18 8	10·5		149,209
5 " " " 1905.....	4,357,505	3 11	236,516	14 0	13·0		142,977	7 9	7·8		150,550
5 " " " 1910.....	5,121,068	18 11	280,879	4 5	13·1		164,989	10 1	7·7		163,568
6 Months " July 1, 1911.....	541,250	11 9	31,348	2 7	13·90		19,102	13 4	8·47		160,320
Totals.....	17,154,704	11 0	874,212	7 5	12·23		625,249	3 11	8·74		....

* Includes Boots and Furniture to 1884.

BOOT AND SHOE DEPARTMENT.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.			Net Profit.			Rate per £ of Sales.			Stocks.
	£	s.	d.	£	s.	d.	d.	s.	d.	£	s.	d.	d.	s.	d.	£
1 Year ended October, 1885	55,467	0	1	1,602	18	5	6·9			2,481	18	3	10·7			11,520
5 Years December, 1890	427,110	9	1	15,177	13	2	8·5			10,991	17	9	6·1			14,360
5 " " 1895	781,264	3	8	31,492	10	8	9·6			23,802	16	7	7·3			34,754
5 " " 1900	1,372,450	4	4	53,697	13	5	9·3			37,303	11	3	6·5			66,107
5 " " 1905	1,871,172	13	4	78,858	5	9	10·1			51,891	19	3	6·6			88,035
5 " " 1910	2,237,278	17	5	94,993	7	7	10·2			64,623	2	6	6·9			92,570
6 Months ended July 1, 1911	229,151	9	2	10,334	0	7	10·82			6,547	14	0	6·86			90,971
Totals.....	6,973,894	17	1	286,156	9	7	9·84			197,642	19	7	6·80			....

FURNITURE AND FURNISHING DEPARTMENT.

Period.	Net Sales.	Expenses.	Rate per £ of Sales.	Net Profit.	Rate per £ of Sales.	Stocks.
	£ s. d.	£ s. d.	d.	£ s. d.	d.	£
1 Year ended October, 1885	18,459 11 6	1,285 5 9	16·7	431 3 11	5·6	5,600
5 Years " December, 1890	250,296 11 9	15,793 1 2	15·1	11,842 11 11	11·3	13,600
5 " " " 1895	494,445 18 0	35,005 5 8	16·9	22,516 2 0	6·1	20,509
5 " " " 1900	1,031,234 6 10	80,739 15 0	18·8	39,502 7 11	9·1	43,758
5 " " " 1905	1,364,121 12 3	122,356 14 10	21·5	27,067 12 8	4·7	51,046
5 " " " 1910	1,441,114 7 11	138,756 7 11	23·1	35,767 12 7	5·9	58,275
6 Months ended July 1, 1911	147,730 19 1	14,731 7 1	23·92	3,152 9 1	5·12	58,663
Totals.....	4,747,403 7 4	408,707 17 5	20·66	140,280 0 1	7·09	....

TAILORING FACTORY.

Period.	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£
3½ Years ended Oct. 31, 1885..	8,829 18 6	8,829 18 6	5,785 11 9	65·52	138 14 1	1·67	445
3½ " " Dec. 29, 1888..	22,664 0 11	22,637 17 11	14,004 16 1	61·86	447 5 1	1·97	1,083
3 " " " 26, 1891..	36,236 17 9	36,294 7 3	20,700 14 4	57·03	3,568 6 9	9·83	1,222
3 " " " 29, 1894..	47,454 9 1	47,426 18 10	26,665 10 1	56·22	5,765 10 9	12·15	1,177
3 " " " 25, 1897..	65,408 11 4	68,950 8 8	33,208 6 9	48·16	10,253 6 4	14·87	1,332
3 " " " 29, 1900..	66,275 19 9	66,217 7 11	35,527 9 2	53·65	9,959 1 9	15·04	2,106
3 " " " 26, 1903..	67,510 19 5	67,658 8 8	39,687 16 7	58·66	4,967 14 1	7·34	2,354
3 " " " 29, 1906..	67,238 4 3	67,526 18 7	42,120 1 0	62·27	3,096 4 8	4·58	2,049
3 " " " 25, 1909..	74,346 13 2	74,839 5 5	45,676 19 6	61·03	2,284 17 5	3·05	3,149
1 Year " " 31, 1910..	25,106 16 0	25,336 10 7	15,517 19 0	61·25	980 15 6	3·87	3,199
6 Months " " July 1, 1911..	13,517 15 8	12,719 0 11	8,012 15 3	63·00	267 3 9	2·10	2,729
Totals.....	494,590 5 10	498,437 3 3	286,907 19 6	57·56	41,729 0 2	8·37	..

WOOLLEN SHIRT FACTORY.

Period.	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£
3½ Years ended Oct. 31, 1885..	3,238 11 4	3,238 11 4	2,443 16 0	75·44	134 2 11	4·13	70
3½ " " Dec. 29, 1888..	5,893 8 9	5,923 17 11	3,743 10 6	63·19	99 3 3	1·67	112
3 " " " 26, 1891..	9,047 2 11	9,011 15 11	5,556 7 7	61·65	799 10 6	8·86	120
3 " " " 29, 1894..	11,975 1 1	12,023 2 6	7,553 19 2	62·82	1,207 15 6	10·03	764
3 " " " 25, 1897..	27,485 16 3	27,482 2 0	14,302 0 11	52·04	2,060 14 4	7·19	2,239
3 " " " 29, 1900..	38,975 4 5	39,291 15 0	21,992 8 9	55·97	1,427 2 0	3·63	2,230
3 " " " 26, 1903..	24,797 14 11	24,745 7 3	15,258 15 1	61·66	2,005 13 7	8·10	226
3 " " " 29, 1906..	25,608 10 4	25,599 16 5	15,584 16 4	60·88	4,169 3 10	16·28	60
3 " " " 25, 1909..	28,861 6 0	28,866 2 3	18,058 8 8	62·55	2,127 6 1	7·36	82
1 " " " 31, 1910..	10,135 0 11	10,173 6 4	6,149 12 6	60·44	1,054 12 10	10·36	88
6 Months " July 1, 1911..	5,441 16 9	5,411 8 5	3,203 0 3	59·19	613 5 11	11·33	179
Totals.....	191,459 13 8	191,767 5 4	113,846 15 9	59·37	15,698 10 9	8·18	..

NOTE.—Until June 29th, 1901, the above figures include Underclothing Factory.

ARTISAN CLOTHING FACTORY.

Period.	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£
3 Years ended Dec. 30, 1893..	8,212 17 10	8,308 4 7	5,708 0 7	68·70	266 10 5	3·20	476
3 " " 26, 1896..	10,851 2 6	10,837 15 0	7,301 19 0	67·37	759 12 4	7·00	203
3 " " 30, 1899..	13,847 16 3	13,792 2 11	9,619 1 3	69·74	1,376 8 10	9·84	150
3 " " 27, 1902..	18,565 19 9	18,557 13 11	13,440 6 8	72·42	1,530 9 7	8·24	320
3 " " 30, 1905..	19,891 11 8	20,103 13 8	15,670 2 6	77·95	286 4 5	1·42	484
3 " " 26, 1908..	27,109 10 6	27,240 16 2	20,185 2 8	74·10	1,066 17 7	3·91	927
1 " " 25, 1909..	8,556 5 9	8,565 13 2	6,372 7 8	74·39	331 8 11	3·86	1,015
1 " " 31, 1910..	9,094 10 9	9,006 8 6	6,788 9 5	75·37	145 7 9	1·61	944
6 Months " July 1, 1911..	4,747 7 5	4,724 3 9	3,641 2 0	77·07	45 4 5	0·95	1,120
Totals.....	120,877 2 5	121,136 11 8	88,726 11 9	73·24	5,808 4 3	4·79	..

MANTLE FACTORY.

Period.	Transfers.	Production.	Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
			£	s.	d.		£	s.	d.		
3 Years ended Dec. 30, 1893..	7,390 3 10	7,420 4 9	4,893	2 7	65.94		*305	12 10	4.11		£ 382
3 " " 26, 1896..	8,672 8 2	8,664 7 5	4,886	19 4	56.39		391	6 8	4.55		168
3 " " 30, 1899..	12,098 18 8	12,096 18 8	7,533	7 1	62.52		740	13 8	6.12		175
3 " " 27, 1902..	16,198 15 1	16,198 15 1	10,385	3 5	64.11		1,230	4 7	7.59		273
3 " " 30, 1905..	13,397 5 0	13,397 5 0	8,959	9 11	66.87		1,243	15 0	9.28		343
3 " " 26, 1908..	12,818 8 5	12,818 8 5	8,998	11 8	70.20		863	1 10	6.73		149
1 Year " 25, 1909..	4,146 1 3	4,149 8 11	2,868	13 9	69.12		237	11 2	5.71		112
1 " " 31, 1910..	4,757 19 8	4,755 18 0	3,230	2 10	67.91		296	17 4	6.24		116
6 Months " July 1, 1911..	2,510 19 6	2,514 17 3	1,595	2 10	63.42		221	2 8	8.79		140
Totals.....	81,990 19 7	82,016 3 6	53,380	13 5	65.08		4,922	0 1	6.00		..

* Loss.

BOOT FACTORY.

Period.	Transfers.		Production.		Expenses on Production.		Rate per cent.	Net Profit.		Rate per cent.	Stocks
	£	s. d.	£	s. d.	£	s. d.		£	s. d.		
3 Years ended Dec. 31, 1887..	81,477	19 2	81,455	15 8	25,676	6 1	31.52	2,445	18 3	3.00	5,406
3 " " 27, 1890..	145,211	19 6	152,579	1 9	54,330	17 1	35.61	7,923	1 8	5.19	17,349
3 " " 30, 1893..	252,585	16 10	257,578	3 1	94,375	9 1	36.64	15,923	5 5	6.18	20,696
3 " " 26, 1896..	333,550	17 0	350,181	8 0	129,581	1 3	37.00	23,285	8 10	6.65	34,019
3 " " 30, 1899..	509,304	12 7	511,422	8 5	188,686	2 1	36.89	23,414	13 0	4.58	47,836
3 " " 27, 1902..	712,738	5 11	717,315	5 9	233,671	17 10	32.57	26,874	12 4	3.75	48,886
3 " " 30, 1905..	715,510	11 8	707,309	10 2	225,043	3 3	31.82	17,160	0 4	2.43	43,063
3 " " 26, 1908..	797,135	0 0	803,192	18 5	222,454	8 1	27.69	19,140	19 3	2.38	49,532
1 Year " 25, 1909..	257,853	1 5	257,929	7 2	73,092	6 7	28.33	5,993	1 8	2.32	46,579
1 " " 31, 1910..	277,093	12 6	272,937	2 7	74,645	12 9	27.34	7,578	7 6	2.77	40,588
6 Months " July 1, 1911..	134,594	13 8	135,707	5 0	36,731	6 3	27.07	4,072	1 9	3.00	41,655
Totals.....	4,217,056	10 3	4,247,608	6 0	1,358,288	10 4	31.98	153,811	10 0	3.62	..

CABINET WORKS.

Period.	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£
3 Years ended Dec. 31, 1887..	6,009 0 4	6,077 10 9	3,309 9 10	54.45	187 13 6	3.07	1,069
3 " " 27, 1890..	25,083 2 2	25,524 2 9	13,448 13 10	52.69	1,062 11 6	4.16	4,975
3 " " 30, 1893..	48,081 15 11	50,187 13 3	27,243 16 2	54.28	2,226 19 9	4.44	8,696
3 " " 26, 1896..	65,163 8 0	62,799 1 9	35,343 8 8	56.28	3,467 14 0	5.52	10,384
3 " " 30, 1899..	98,438 6 10	97,781 3 2	52,900 13 5	54.10	3,873 3 2	3.96	15,660
3 " " 27, 1902..	142,598 1 1	144,451 3 0	75,190 17 8	52.05	7,597 10 4	5.26	22,104
3 " " 30, 1905..	133,794 15 5	141,134 9 7	70,061 16 10	49.64	4,907 15 11	3.48	18,574
3 " " 26, 1908..	139,589 13 10	141,080 0 7	70,325 13 0	49.85	3,211 12 1	2.28	18,587
1 Year " 25, 1909..	38,432 4 0	36,504 6 2	20,798 8 2	56.97	*752 16 3	*2.06	15,443
1 " " 31, 1910..	36,921 18 2	36,725 1 3	19,901 5 2	54.18	556 5 7	1.51	14,836
6 Months " July 1, 1911..	17,674 6 5	17,515 9 4	9,661 4 0	55.15	*359 15 4	*2.05	14,714
Totals.....	751,786 12 2	759,780 1 7	398,185 6 9	52.41	25,978 14 3	3.42	

* Loss.

HOSIERY FACTORY.

Period.	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£
3 Years ended Dec. 28, 1895 ..	17,604 8 2	17,392 18 7	6,011 1 5	34·56	581 18 7	3·34	745
3 " " 31, 1898 ..	27,674 2 0	28,859 13 5	9,508 17 7	32·95	1,695 0 10	5·87	2,190
3 " " 28, 1901 ..	43,122 18 5	44,605 11 5	14,969 17 11	33·56	1,607 8 2	3·60	4,430
3 " " 31, 1904 ..	63,662 10 3	62,202 6 8	20,939 3 6	33·66	1,261 0 2	2·02	2,492
3 " " 28, 1907 ..	76,741 10 8	77,095 11 1	23,420 15 11	30·38	2,086 17 8	2·70	5,075
3 " " 31, 1910 ..	94,378 11 10	97,471 9 3	29,192 2 3	29·95	1874 14 6	1·92	8,257
6 Months " July 1, 1911 ..	16,608 16 5	16,995 19 7	5,085 13 10	29·92	57 12 6	0·34	9,808
Totals	339,792 17 9	344,623 10 0	109,127 12 5	31·66	9,164 12 5	2·66	....

BRUSH FACTORY.

Period.	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£
3 Years ended Dec. 31, 1892 ..	11,416 15 9	12,330 12 8	5,061 16 3	41·04	719 16 11	5·83	2,991
3 " " 28, 1895 ..	14,458 6 1	13,913 14 11	5,599 4 8	40·24	1,215 18 9	8·73	3,847
3 " " 31, 1898 ..	18,662 12 8	18,784 0 1	7,283 19 6	38·77	975 18 5	5·19	5,227
3 " " 28, 1901 ..	22,731 15 5	21,576 19 1	8,879 7 8	41·15	2,878 16 7	13·34	5,416
3 " " 31, 1904 ..	23,506 14 11	22,877 2 4	9,371 15 6	40·96	1,741 0 9	7·61	4,921
3 " " 28, 1907 ..	23,770 16 3	22,764 18 3	9,260 6 10	40·68	849 9 11	3·73	4,542
3 " " 31, 1910 ..	20,392 9 2	19,866 11 4	8,904 3 11	44·82	*29 0 3	0·14	3,525
6 Months " July 1, 1911 ..	3,675 9 0	3,417 0 6	1,524 16 7	44·63	*107 19 2	3·16	3,296
Totals.....	138,614 19 3	135,530 19 2	55,885 10 11	41·23	8,244 1 11	6·08	....

* Loss.

PRINTING WORKS.

Period.	Transfers.	Production.	Expenses on Production.			Rate per cent.			Net Profit.	Rate per cent.			Stocks.
			£	s.	d.	£	s.	d.		£	s.	d.	
3½ Years ended Dec. 27, 1890..	14,861	19 3	14,939	12 6	7,252	2 5	48·54		1,082	1 5	7·24		882
3 " " 30, 1893..	36,635	7 9	36,705	6 2	15,256	2 6	41·56		3,153	2 9	8·59		1,584
3 " " 26, 1896..	55,638	13 1	55,824	19 6	21,045	4 4	37·70		7,583	4 9	13·58		2,715
3 " " 30, 1899..	81,828	13 6	81,878	9 7	30,697	12 9	37·49		12,604	12 3	15·39		2,757
3 " " 27, 1902..	100,587	16 9	101,109	19 9	39,484	13 2	39·05		10,474	15 7	10·36		5,657
3 " " 30, 1905..	137,480	4 2	137,237	17 0	56,385	16 9	41·08		11,677	3 11	8·51		4,498
3 " " 26, 1908..	164,904	13 11	165,740	14 10	65,576	0 9	39·56		14,205	5 0	8·57		6,697
1 Year " 25, 1909..	56,940	19 5	56,486	18 2	23,598	7 3	41·77		2,286	0 4	4·04		7,085
1 " " 31, 1910..	63,868	11 8	63,943	10 6	26,130	14 8	40·86		2,644	1 3	4·13		5,487
6 Months " July 1, 1911..	31,213	15 0	31,231	9 0	13,533	16 1	43·33		1,316	11 9	4·21		6,587
* Totals.....	743,960	14 6	745,098	17 0	298,960	10 8	40·12		67,026	19 0	8·99		....

PRESERVE WORKS.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.		
3½ Years ended Dec. 30, 1893..	135,154	4	5	148,276	19	1	15,672	1	6	10·57	7,447	0	2	5·02	20,553
3 " " 26, 1896..	173,129	18	6	185,343	14	3	24,393	9	11	13·16	12,187	12	8	6·57	22,204
3 " " 30, 1899..	213,880	19	5	212,996	19	7	28,315	19	1	13·29	21,800	16	6	10·23	20,818
3 " " 27, 1902..	204,409	5	4	210,000	1	2	32,806	5	1	15·62	15,186	3	7	7·23	26,057
3 " " 30, 1905..	263,052	12	9	261,632	7	4	41,669	12	5	15·92	15,345	17	5	5·86	27,556
3 " " 26, 1908..	257,275	19	6	248,951	13	10	46,317	5	7	18·60	14,398	1	5	5·78	27,676
1 Year " 25, 1909..	73,228	5	6	82,742	4	9	15,121	1	4	18·27	3,403	5	10	4·11	26,129
1 " " 31, 1910..	92,940	8	9	95,904	19	11	15,813	17	8	16·49	5,339	5	1	5·56	21,225
6 Months " July 1, 1911..	55,162	5	2	42,059	14	8	8,120	9	5	19·30	4,774	2	3	11·35	7,877
Totals.....	1,468,233	19	4	1,487,908	14	7	228,230	2	0	15·34	99,882	4	11	6·71	....

CONFECTIONERY WORKS.

Period.	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£
3½ Years ended Dec. 29, 1894..	33,584 3 4	35,119 6 10	7,663 15 3	21·82	*73 1 7	0·21	1,495
3 " " 25, 1897..	41,868 17 1	41,620 4 3	9,816 19 7	22·38	2,414 7 10	5·8	1,192
3 " " 29, 1900..	47,512 12 8	47,840 4 9	10,838 18 5	22·66	2,382 7 11	4·98	1,607
3 " " 26, 1903..	53,586 11 0	53,731 18 11	11,750 14 2	21·87	2,018 11 11	3·75	1,695
3 " " 29, 1906..	51,667 10 7	51,241 4 1	13,475 6 4	26·30	2,688 19 5	5·25	1,506
3 " " 25, 1909..	52,515 14 8	52,403 16 11	13,920 2 9	26·56	1,894 1 2	3·61	1,521
1 Year " 31, 1910..	20,172 0 0	20,322 1 4	5,234 12 11	25·75	702 13 9	3·45	2,018
6 Months " July 1, 1911..	9,499 10 1	9,511 8 10	2,640 10 4	27·76	462 18 2	4·87	2,360
Totals.....	310,406 19 5	311,790 5 11	74,840 19 9	24·00	12,490 18 7	4·01	....

* Loss.

TOBACCO FACTORY.

Period.	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		
2½ Years ended Dec. 30, 1893..	142,245 15 2	148,071 19 1	11,687 3 7	7·89	5,733 7 8	3·87	15,580
3 " " 26, 1896..	286,241 16 2	288,746 15 8	18,561 11 0	6·43	11,869 18 6	4·11	25,478
3 " " 30, 1899..	378,389 0 10	379,446 16 3	25,199 9 3	6·64	25,507 6 0	6·72	33,761
3 " " 27, 1902..	447,178 17 5	449,775 17 9	29,012 9 8	6·45	20,770 11 0	4·62	51,090
3 " " 30, 1905..	498,524 6 8	499,178 4 8	32,709 10 9	6·55	16,460 16 6	3·30	44,266
3 " " 26, 1908..	543,249 11 3	542,020 2 9	30,232 2 2	5·58	32,044 6 3	5·91	38,674
1 Year " 25, 1909..	200,282 15 11	204,756 14 8	10,883 16 10	5·31	8,942 13 11	4·36	47,345
1 " " 31, 1910..	213,756 17 1	210,380 9 2	11,103 11 7	5·28	8,029 10 4	3·81	39,634
6 Months " July 1, 1911..	105,462 14 11	107,317 19 7	5,364 9 10	5·00	3,476 16 6	3·24	25,442
Totals	2,815,331 15 5	2,829,694 19 7	174,754 4 8	6·17	132,835 6 8	4·69	

CHANCELOT FLOUR MILL, EDINBURGH.

Period.	Sales and Transfers.	Production.			Expenses on Production.			Rate per cent.			Net Profits.			Rate per cent.			Stocks.
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
2½ Years ended Dec. 26, 1896..	553,357	2	7	569,923	8	0	51,755	3	6	9.08	3,545	0	0	0.62			50,438
3 " " 30, 1899..	1,151,985	18	11	1,155,013	4	8	79,522	16	2	6.88	15,686	1	3	1.36			62,017
3 " " 27, 1902..	1,129,636	14	6	1,162,444	16	2	82,907	15	2	7.13	15,968	18	1	1.37			27,514
3 " " 30, 1905..	1,194,818	5	2	1,205,106	19	0	81,155	10	6	6.73	64,931	7	3	5.39			64,553
3 " " 26, 1908..	1,118,008	1	1	1,115,512	15	7	78,747	19	0	7.06	24,623	10	3	2.21			36,680
1 Year " 25, 1909..	466,398	4	7	471,965	5	4	29,137	13	4	6.17	8,660	11	5	1.83			124,789
1 " " 31, 1910..	446,603	10	6	438,832	8	4	30,432	15	3	6.93	11,262	8	0	2.56			24,814
6 Months " July 1, 1911..	206,250	16	0	205,214	10	9	14,760	2	4	7.19	4,326	9	4	2.11			21,632
Totals	6,267,058	13	4	6,324,013	7	10	448,419	15	3	7.09	149,004	5	7	2.36			....

UNDERCLOTHING FACTORY.

Period.	Transfers.	Production.			Expenses on Production.			Rate per cent.	Net Profit.	Rate per cent.	Stocks.
		£	s.	d.	£	s.	d.				
6 Months ended Dec. 28, 1901..	3,857	0	2		3,863	3	9	49-18	318 13 11	8-23	1,083
1 Year " 27, 1902..	8,128	19	3		8,129	16	9	49-68	839 11 7	10-32	544
1 " " 26, 1903..	7,394	13	7		7,380	12	6	60-28	561 11 9	7-6	199
1 " " 31, 1904..	7,358	17	10		7,358	17	10	54-71	447 19 11	6-09	141
1 " " 30, 1905..	6,658	13	7		6,658	13	7	55-06	718 8 6	10-78	425
1 " " 29, 1906..	7,750	9	6		7,750	9	6	51-20	1,064 3 5	13-72	275
1 " " 28, 1907..	7,624	10	5		7,628	9	4	54-95	690 19 6	9-06	524
1 " " 26, 1908..	7,844	16	11		7,840	18	0	55-36	548 17 1	7-00	511
1 " " 25, 1909..	7,526	5	3		7,526	5	3	57-01	528 18 3	7-02	495
1 " " 31, 1910..	8,119	0	6		8,123	8	6	54-50	1,105 15 7	13-61	570
6 Months " July 1, 1911..	4,487	8	3		4,504	12	3	53-13	669 10 7	14-85	635
Totals.....	76,750	15	3		76,765	7	3	54-31	7,494 10 1	9-76	..

FISH CURING WORKS, ABERDEEN.

Year ended	Transfers.	Expenses.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.		£ s. d.		£
December 30, 1899	3,814 16 0	30 1 3	0.79	†24 9 2	..	6
" 29, 1900	22,387 14 5	1,502 16 7	6.70	273 11 10	1.21	32
" 28, 1901	33,582 0 6	1,926 4 9	5.73	1,108 6 9	3.28	36
" 27, 1902	44,168 1 7	2,771 14 7	6.27	1,201 17 4	2.71	66
" 26, 1903	48,312 13 10	2,984 4 3	6.17	1,315 0 10	2.72	18
† 31, 1904	63,374 19 11	4,029 5 3	6.30	1,431 15 7	2.25	116
" 30, 1905	60,059 10 6	4,347 7 3	7.23	640 3 8	1.06	341
" 29, 1906	65,237 1 6	4,611 2 9	7.07	868 16 5	1.33	226
" 28, 1907	71,398 1 0	4,982 1 4	6.98	1,671 7 3	2.34	182
" 26, 1908	66,544 8 3	5,269 5 7	7.92	1,477 10 7	2.22	335
" 25, 1909	56,358 10 7	5,456 15 0	9.68	1,696 7 11	3.01	272
" 31, 1910	62,652 1 7	5,838 15 5	9.32	1,261 4 2	2.01	538
* July 1, 1911	31,316 1 11	3,023 8 10	9.65	976 14 9	3.12	1,240
Totals	629,206 1 7	46,773 2 10	7.43	13,893 7 11	2.20	..

* Half Year.

† Fifty-three weeks.

‡ Loss.

SOAP WORKS, GRANGEMOUTH.

Year ended	Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Net Loss.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£ s. d.		£
*Dec. 25, 1897....	1,078 13 8	2,307 10 11	658 10 1	28·52	....	..	606 12 9	26·26	7,039
† " 31, 1898....	28,163 1 9	31,981 15 11	7,159 15 4	22·67	....	..	1,323 7 1	4·30	11,517
† " 30, 1899....	37,669 16 11	38,753 16 7	8,524 10 5	22·14	796 13 3	25·4	....	..	18,590
" 29, 1900....	43,960 2 8	48,126 19 11	9,755 5 0	20·27	....	..	686 6 11	1·42	26,560
" 28, 1901....	50,819 9 10	54,387 14 5	9,132 7 0	16·79	1,650 10 8	2·82	....	..	21,792
" 27, 1902....	53,917 5 4	57,047 16 11	9,304 10 3	16·38	2,101 17 9	3·71	....	..	22,202
" 26, 1903....	48,621 10 2	46,534 3 8	8,875 19 5	19·58	....	..	4,211 8 0	10·69	14,682
† " 31, 1904....	44,353 14 3	48,500 4 10	9,906 18 8	20·46	....	..	928 11 10	1·91	16,289
† " 30, 1905....	41,980 17 3	45,963 18 10	9,618 0 9	21·56	....	..	2,945 1 4	6·40	18,830
" 29, 1906....	60,350 0 7	64,667 8 2	10,560 17 6	17·06	2,751 17 8	4·73	....	..	17,240
" 28, 1907....	89,766 13 4	97,405 17 1	11,479 18 8	11·78	5,352 15 11	5·49	....	..	16,079
" 26, 1908....	77,177 16 11	82,199 13 5	11,026 16 5	13·41	8,825 3 6	10·74	....	..	12,647
" 25, 1909....	74,975 14 10	80,990 15 10	11,684 3 8	14·42	6,542 11 8	8·07	....	..	10,497
" 31, 1910....	79,976 18 7	93,333 9 8	11,632 12 11	12·46	8,373 18 11	8·97	....	..	15,791
† July 1, 1911....	41,791 7 5	46,538 4 0	5,919 4 0	12·72	3,473 16 2	7·46	....	..	12,352
Totals	774,603 3 6	838,739 10 2	135,239 10 1	16·12	39,869 5 6 10,701 7 11	..	10,701 7 11	..	..

* Short Period.

† Half Year.

‡ Fifty-three weeks.

JUNCTION FLOUR AND OATMEAL MILL, LEITH.

Year ended	Sales and Transfers.	Production.			Expenses on Production.			Rate per cent.			Net Profit.			Rate per cent.			Net Loss.			Rate per cent.			Stocks.
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
* Dec. 25, 1897..	76,693	7	1		84,479	19	3	6,145	6	10	7-23	42	6	11	0-09								£
† " 31, 1898..	153,869	9	2		152,903	19	5	11,597	14	1	7-64	....			..		1,979	0	9	1-29			11,746
" 30, 1899..	137,245	3	6		138,657	5	2	10,829	15	6	7-81	98	12	4	0-07		....						17,683
" 29, 1900..	139,289	15	11		140,317	11	1	11,548	8	3	8-23	1,514	8	2	1-08		....						13,886
" 28, 1901..	112,183	2	3		112,866	3	7	10,738	12	9	9-54	1,729	1	10	1-54		....						17,298
" 27, 1902..	163,489	5	4		162,558	5	7	12,246	0	2	7-53	3,602	7	5	2-21		....						10,666
" 26, 1903..	168,844	17	8		167,501	6	2	12,795	14	2	7-64	6,749	17	5	4-03		....						17,133
† " 31, 1904..	161,469	15	9		178,966	3	8	12,730	1	5	7-12	8,390	14	6	4-77		....						16,024
" 30, 1905..	160,516	17	5		165,769	7	6	12,197	5	7	7-36	5,541	13	6	3-35		....						13,524
" 29, 1906..	155,383	18	6		153,321	8	10	11,246	7	5	7-34	2,341	9	7	1-51		....						14,379
" 28, 1907..	155,291	15	10		158,994	3	9	12,061	8	11	7-58	680	18	2	0-42		....						15,680
" 26, 1908..	180,100	2	10		173,451	19	10	16,069	1	4	9-26	....			..		317	1	4	0-18			20,138
" 25, 1909..	184,980	0	5		190,019	3	4	17,133	14	2	9-01	....			..		354	4	10	0-18			21,803
" 31, 1910..	182,268	12	6		180,384	3	1	17,712	3	10	9-82	....			..		3,526	5	1	1-95			17,187
† July 1, 1911..	81,995	4	9		80,223	2	9	8,133	2	9	10-14	....			..		1,668	2	8	2-08			
Totals	2,213,621	8	11		2,240,420	3	0	183,184	17	2	8-18	30,691	9	10	..		7,844	14	8	..			..
												7,844	14	8	..		....			..			..
												22,846	15	2	1-02								

* Twenty-nine weeks. † Fifty-three weeks. ‡ Half Year.

REGENT FLOUR MILLS, GLASGOW.

Year ended	Sales and Transfers.	Production.	Expenses on Production.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£
*December 31, 1904 ..	269,913 11 7	275,283 5 3	26,393 9 6	9.59	5,696 11 7	2.07	51,999
" 30, 1905	295,023 0 11	295,016 19 4	22,166 18 4	7.51	5,700 3 1	1.93	35,595
" 29, 1906	267,352 10 4	269,793 10 0	23,951 7 0	8.88	†2,160 13 11	0.80	39,939
" 28, 1907	360,638 8 11	365,555 14 2	24,903 2 2	6.81	†318 5 8	0.08	36,454
" 26, 1908	427,623 5 6	426,580 6 5	26,603 10 2	6.23	3,379 14 7	0.79	71,690
" 25, 1909	466,460 11 5	473,853 8 4	26,210 7 9	5.53	9,187 8 10	1.94	67,190
" 31, 1910	447,243 6 10	436,313 3 3	28,430 9 1	6.51	5,813 8 0	1.33	99,318
†July 1, 1911	192,190 5 11	192,980 4 1	13,375 9 5	6.93	654 5 11	0.34	49,775
Totals.....	2,726,445 1 5	2,735,376 10 10	192,034 13 5	7.02	27,952 12 5	1.02	..

* Fifty-eight weeks.

† Half Year.

‡ Loss.

BLADNOCH AND WITHORN CREAMERIES.

Year ended	Transfers.	Expenses.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.		£ s. d.		£
December 30, 1899	35,614 12 10	2,214 0 6	6·21	3,079 10 11	8·64	4,248
" 29, 1900	55,442 14 9	4,298 5 7	7·75	6,743 13 5	12·16	5,172
" 28, 1901	65,074 12 1	5,124 1 5	7·87	7,346 7 4	11·28	6,799
" 27, 1902	83,128 4 9	5,956 7 0	7·15	4,014 7 6	4·82	7,817
" 26, 1903	75,930 15 2	6,517 17 10	8·58	4,612 7 7	6·07	6,450
* " 31, 1904	76,047 6 4	7,162 16 5	9·41	4,672 12 2	6·14	5,595
" 30, 1905	67,472 1 10	7,062 11 10	10·46	4,482 11 6	6·64	3,192
" 29, 1906	75,358 17 1	7,051 15 0	9·35	4,511 1 5	5·98	4,111
" 28, 1907	75,032 14 11	7,703 7 2	10·02	1,339 1 7	1·78	7,533
" 26, 1908	80,346 14 2	8,367 5 8	10·41	2,689 1 4	3·35	6,321
" 25, 1909	87,336 15 10	8,565 9 1	9·81	1,789 1 0	2·04	6,534
" 31, 1910	98,616 19 8	9,295 18 7	9·42	2,835 19 3	2·87	6,565
† July 1, 1911	42,647 1 1	4,447 3 4	10·42	1,466 1 9	3·44	6,924
Totals	918,049 10 6	83,766 19 5	9·12	49,581 16 9	5·40	..

* Fifty-three weeks.

† Half Year.

EMPLOYÉS.

NUMBER OF EMPLOYÉS, JULY 1st, 1911.

DISTRIBUTIVE DEPARTMENTS.		Collective Totals.
General Office	Glasgow	242
Grocery	"	176
Stationery	"	16
Potato	"	16
Cattle Buying	"	6
Coal	"	3
Drapery (Mantle and Millinery Workrooms included) ..	"	431
Boot	"	109
Furniture	"	136
Carting and Fodder	"	225
Waste	"	13
Cleaners	"	14
Miscellaneous	"	9
Dining-room	"	17
"	Shieldhall	12
		1,425
Leith—Warehouse		95
" Carting Department		74
Kilmarnock		33
Dundee		6
Enniskillen and Creameries		100
Edinburgh—Chambers Street		34
Greenock—Sugar Forwarding		1
London—Drapery Office		3
Winnipeg (Canada)—Wheat Buying		3
		349
PRODUCTIVE DEPARTMENTS.		
Boot Factory, Currying, &c.	Shieldhall	1,068
" " Parkview	Glasgow	242
Clothing Factory (Ready-made)	Shieldhall	374
" " (Bespoke) and Caps	Glasgow	264
Woollen Shirt Factory	"	163
Underclothing Factory	"	123
Hosiery Factory	Shieldhall	223
Clothing " (Artisan)	"	179
Mantle Factory	Glasgow	63
Waterproof Factory	"	85
Umbrella Factory	"	9
Hat Factory	"	8
Saddlers' Shop	"	12
		2,813
Carried forward		4,587

NUMBER OF EMPLOYÉS, JULY 1st, 1911.

PRODUCTIVE DEPARTMENTS—*continued*.

		Collective Totals.
Brought forward		4,587
Cabinet Factory	Shieldhall	229
Brush Factory	"	39
Tinware	"	95
Scale Repair	Glasgow	13
Engineering Department	Shieldhall	65
Electrical Department	Glasgow	24
Cartwright Shop	"	26
Horse Shoeing	"	7
Printing Department	Shieldhall	433
Preserve Factory	"	196
Confection	"	66
Coffee Essence Factory	"	55
Pickle Factory	"	30
Chemical Department	"	188
Tobacco Factory	"	162
Miscellaneous	"	12
Sausage Factory	Glasgow	27
Ham Curing	"	32
" "	Leith	12
Aërated Water Factory	Glasgow	71
" " "	Leith	10
" " "	Stirling	9
" " "	Dunfermline	14
Chancelot Mills	Edinburgh	94
Junction	Leith	49
Regent	Glasgow	90
Ettrick	Selkirk	194
Dress Shirt Factory	Leith	230
Laundry	Potterhill	105
Soap Works	Grangemouth	97
Farm—Carntyne	Glasgow	1
Calderwood Estate	Lanarkshire	52
Ryelands Milk Centre	"	4
Creameries—Bladnoch and Whithorn	Wigtownshire	77
Fish Curing	Aberdeen	76
Cartwrights' Shop	Leith	4
Horse Shoeing	"	2
Saddler's Shop	"	1
Retail Branch	Elgin	3
		— 2,894

BUILDING DEPARTMENT.

Tradesmen	258
Management	13
	— 271

Total..... 7,752

BONUS TO LABOUR.

The payment of bonus, since its institution in 1870, has taken three different forms. Till 1884 employés received, on wages earned, double the rate per £ allocated as dividend on members' purchases. This arrangement was then replaced by one which set aside the double claim of the employé, and, recognising a difference between workers in the distributive and productive departments, established a differential rate. The distributive employés received the same rate of bonus as was the rate of dividend on members' purchases, and the rate of bonus to productive workers was determined by the net aggregate profit made in the manufacturing departments only. This arrangement continued till 1892, when the system of bonus payment was again revised. Hitherto the whole bonus allocated had been paid over; but the present system, which allows a uniform rate to both distributive and productive departments, requires that one-half of each worker's bonus be retained and put to his credit, forming a special fund, called the Bonus Fund. This capital bears interest at the rate of 4 per cent. per annum, and is not withdrawable until the expiry of three months after leaving the service of the Society, unless with the consent of the Committee.

EMPLOYÉ-SHAREHOLDERS.

Simultaneously with the introduction of the present scheme of bonus, arrangements were made to permit of employés becoming shareholders in the Society. The number of shares held by one individual may range from five to fifty of twenty shillings each, and the paid-up capital bears interest at the rate of 5 per cent. per annum. By the rules of the Society, the shareholding employés are entitled to send one representative to the quarterly meeting, and one additional for every 150 employés who become shareholders. At the present time there are 559 shareholders, which permits of a representation of four at the business meetings of the Society.

BONUS TO LABOUR.

The following statements show the amount of bonus paid each year since 1870, and the total amount thus paid to employ  s, also the Bonus Fund and the Employ  -Shareholders' Fund at July 1st, 1911:—

FIRST BONUS SCHEME.

				Amount.			Average	
				�	s.	d.	Rate per �.	
							s.	d.
Quarter ending	November	19, 1870.....		5	11	0	0	8
Year	"	"	18, 1871.....	40	10	0	0	10½
"	"	"	16, 1872.....	52	7	0	0	9½
"	"	"	15, 1873.....	90	1	8	0	9½
"	"	"	14, 1874.....	116	9	0	0	8½
"	"	"	13, 1875.....	109	15	4	0	8
"	"	"	4, 1876.....	108	13	4	0	8
"	"	"	3, 1877.....	121	10	0	0	8
"	"	"	2, 1878.....	147	17	0	0	8
"	"	"	2, 1879.....	203	3	0	0	9½
"	"	October	30, 1880.....	322	9	3	1	1
"	"	November	5, 1881.....	368	3	8	1	0
"	"	"	4, 1882.....	453	9	1	0	11
"	"	"	3, 1883.....	542	3	0	0	11½
"	"	"	1, 1884.....	484	2	6	0	9½

SECOND BONUS SCHEME.

Year ending		Distributive			Rate		Productive			Rate	
		�	s.	d.	s.	d.	�	s.	d.	s.	d.
October	31, 1885	483	13	1	0	6¾	—	—	—	—	—
December	25, 1886	873	0	6	0	6½	—	—	—	—	—
"	31, 1887	603	0	2	0	6¾	315	2	1	0	4
"	29, 1888 .. .	683	12	1	0	6¼	628	11	7	0	7
"	28, 1889	833	16	10	0	6½	1,016	14	10	0	8½
"	27, 1890	1,139	6	10	0	7	1,752	10	6	0	11
"	26, 1891	1,208	9	3	0	6¾	1,802	14	9	0	9
"	31, 1892	1,813	8	3	0	6½	2,320	11	4	0	9

BONUS TO LABOUR.

PRESENT BONUS SCHEME.

				£	s.	d.	Rate per £.
							s. d.
Year ending December 30, 1893				3,775	15	0	0 6 $\frac{1}{4}$
" " " 29, 1894				3,563	18	9	0 6
" " " 28, 1895				4,634	14	0	0 7 $\frac{1}{2}$
" " " 26, 1896				5,965	17	9	0 7 $\frac{3}{4}$
" " " 25, 1897				7,431	8	8	0 8
" " " 31, 1898				7,017	2	6	0 7
" " " 30, 1899				8,943	12	0	0 8
" " " 29, 1900				9,938	10	8	0 8
" " " 28, 1901				10,502	8	8	0 8
" " " 27, 1902				11,136	0	0	0 8
" " " 26, 1903				11,832	11	9	0 8
" " " 31, 1904				12,476	12	8	0 8
" " " 30, 1905				12,418	15	7	0 8
" " " 29, 1906				12,849	4	8	0 8
" " " 28, 1907				13,407	14	7	0 8
" " " 26, 1908				14,276	19	10	0 8
" " " 25, 1909				13,892	9	0	0 8
" " " 31, 1910				14,366	9	4	0 8
Half Year ending July 1st, 1911				7,160	2	0	0 8

Total amount paid as bonus to July 1st, 1911.....£204,231 4 10

Amount of Bonus Fund at July 1st, 1911..... 59,987 10 4

Employé-Shareholders' Fund at July 1st, 1911—561 employés holding
15,939 shares, with £14,278 paid up.



LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS.

(Compiled by the Co-operative Union.)

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
1	1869	May 31	London : Society of Arts, John Street, Adelphi.	T. Hughes, M.P.....	A. J. Mundella, M.P.	W. Morrison, M.P.
2	1870	June 6	Manchester : Memorial Hall.....	W. Morrison, M.P.....	Rev. W. N. Molesworth, M.A.	J. T. Hibbert, M.P.
3	1871	April 10	Birmingham : Midland Institute....	Hon. Aub. Herbert, M.P.	C. Cattell	W. Morrison, M.P.
4	1872	" 1	Bolton : Co-operative Hall.....	T. Hughes, M.P.....	E. V. Neale	W. Morrison, M.P.
5	1873	" 12	Newcastle-on-Tyne : Mechanics' Institute.	Joseph Cowen, jun. ..	W. Morrison, M.P....	T. Hughes, M.P.
6	1874	" 6	Halifax : Mechanics' Hall.....	Thomas Brassey, M.P.	W. Morrison	W. Morrison.
7	1875	Mar. 29	London : Co-operative Institute	Professor T. Rogers ..	T. Hughes, Q.C.	W. Morrison.
8	1876	April 17	Glasgow : Assembly Rooms, 138, Bath Street.	*Professor Caird	G. Anderson, M.P. ...	James Crabtree.
9	1877	" 2	Leicester : Museum Hall	Hon. Auberon Herbert.	Lloyd Jones.....	Abraham Greenwood.
10	1878	" 22	Manchester : Co-operative Hall, Downing Street.	Marquis of Ripon	Bishop of Manchester	Dr. John Watts.
11	1879	" 14	Gloucester : Corn Exchange	Professor Stuart.....	J. T. W. Mitchell ..	James Crabtree.
12	1880	May 17	Newcastle-on-Tyne: Bath Lane School-room.	Bishop of Durham....	R. S. Watson	H. R. Bailey.

* Inaugural Address delivered by Prof. Hodgson.

LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS—*continued.*

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
13	1881	June 6	Leeds: Albert Hall	Lord Derby	T. Hughes, Q.C.	James Crabtree.
14	1882	May 29	Oxford: Town Hall	Lord Reay	Councillor Pumphrey	George Hines.
15	1883	May 14	Edinburgh: Oddfellows' Hall	Rt. Hon. W. E. Baxter, M.P.	William Maxwell ..	John Allan.
16	1884	June 2	Derby: Lecture Hall	Sedley Taylor, M.A. ..	A. Scotton	Councillor Hartley.
17	1885	May 25	Oldham: Co-operative Hall, King St.	Lloyd Jones	F. Hardern	Lewis Feber.
18	1886	June 14	Plymouth: Guildhall	Earl of Morley	A. H. D. Acland, M.P.	J. H. Young.
19	1887	May 30	Carlisle: Her Majesty's Theatre	G. J. Holyoake	Sir W. Lawson, M.P.	Councillor Rule.
20	1888	" 21	Dewsbury: Co-operative Hall	E. V. Neale	Marquis of Ripon ..	John Cave, jun.
21	1889	June 10	Ipswich: Public Hall	Professor A. Marshall.	B. Jones	George Hines.
22	1890	May 26	Glasgow: City Hall	Earl of Rosebery	William Maxwell ..	James Deans.
23	1891	" 18	Lincoln: Drill Hall	A. H. D. Acland, M.P.	D. McInnes	J. Hepworth.
24	1892	June 6	Rochdale: Baillie Street Chapel	J. T. W. Mitchell, J.P.	A. Greenwood	Councillor Cheetham.
25	1893	May 22	Bristol: Hall of the Y.M.C.A.	Councillor G. Hawkins.	J. Clay, J.P.	W. H. Brown, C.C.
26	1894	" 14	Sunderland: Victoria Hall	T. Tweddell, J.P., F.R.G.S.	J. McKendrick	W. Crooks.
27	1895	June 3	Huddersfield: Town Hall	Geo. Thomson	T. Bland, J.P.	Jas. Broadbent.
28	1896	May 25	Woolwich: Tabernacle, Beresford St.*	*B. Jones	B. Jones	B. Jones.

* Inaugural Address delivered by Earl of Winchilsea.

LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS—*continued.*

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
29	1897	June 7	Perth: City Hall.....	Wm. Maxwell, J.P. . .	Wm. Maxwell, J.P. . .	Wm. Maxwell, J.P.
30	1898	May 30	Peterborough: Theatre Royal, Broadway.	† D. McInnes	D. McInnes	D. McInnes.
31	1899	" 22	Liverpool: St. George's Hall.....	F. Hardern, J.P.	F. Hardern, J.P.	F. Hardern, J.P.
32	1900	June 4	Cardiff: Park Hall.....	W. H. Brown	W. H. Brown	W. H. Brown.
33	1901	May 27	Middlesbrough: Town Hall.....	J. Warwick	J. Warwick	J. Warwick.
34	1902	" 19	Exeter: Theatre Royal.....	G. Hawkins	G. Hawkins	G. Hawkins.
35	1903	June 1	Doncaster: Corn Exchange.....	J. Shillito	J. Shillito	J. Shillito.
36	1904	May 23	Stratford: Town Hall.....	† A. Golightly	A. Golightly	A. Golightly.
37	1905	June 12	Paisley: G. A. Clark Town Hall.....	† W. Maxwell	W. Maxwell	W. Maxwell.
38	1906	" 4	Birmingham: Central Hall.....	J. C. Gray	J. C. Gray	J. C. Gray.
39	1907	May 20	Preston: Public Hall.....	W. Lander	W. Lander	W. Lander.
40	1908	June 8	Newport: Central Hall.....	T. W. Allen	T. W. Allen	T. W. Allen.
41	1909	May 31	Newcastle: Palace Theatre.....	W. R. Rae	W. R. Rae	W. R. Rae.
42	1910	" 16	Plymouth: Guildhall..	§ H. J. A. Wilkins..	H. J. A. Wilkins..	H. J. A. Wilkins.
43	1911	June 5	Bradford: St. George's Hall.....	Geo. Thorpe	Geo. Thorpe	Geo. Thorpe.

* Inaugural Address delivered by Bishop of London.

† Inaugural Address delivered by E. O. Greening.

‡ Inaugural Address delivered by Dr. Müller, Basle.

§ Inaugural Address delivered by W. H. Watkins.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869, TOGETHER WITH NAMES OF WRITERS.

(Compiled by the Co-operative Union.)

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
1	1869	London	Trade Unions and Co-operation	John Fearson.
2	"	"	The North of England Co-operative Wholesale Society	W. Nuttall.
3	"	"	Co-operation: How to Secure Safe Progress Therein.....	Dr. John Watts.
4	"	"	Associated Homes	Col. Henry Clinton.
5	"	"	Higher Aims of Co-operation and How to Realise Them.....	Dr. Travis.
6	"	"	Organisation and Co-operation	— Bray.
7	"	"	The Principles of Co-operation as Applied to Credit.....	R. B. D. Morier.
8	"	"	The Best Means of Making Co-operative Societies Mutually Helpful	Rev. W. N. Molesworth.
9	"	"	Self-supporting Educational Establishments	Ion Perdicaris.
10	"	"	Co-operative Libraries and the Principles on which they should be Formed and Managed.	W. E. A. Axon, F.R.S.I.
11	"	"	Industrial Partnerships	A. Briggs.
12	"	"	Co-operative Organisation and Propaganda.....	W. Pare, F.S.S.
13	"	"	National Co-operative Organisation	J. Borrowman.
14	"	"	Land, Labour, and Capital	E. T. Craig.
15	"	"	A London Co-operative Board	G. J. Holyoake.
16	"	"	The Claims of Co-operative Societies to the Use of Public Land for Agricultural and Building Purposes.	T. Hare.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
17	1869	London	Causes of Failure in Co-operative Stores.	R. Harper.
18	"	"	"	N. Wilkinson.
19	"	"	"	J. C. Farn.
20	"	"	Hindrances to Co-operation	J. T. McInnes.
21	"	"	Co-operative Production	Malcolm Macleod.
22	"	"	Co-operative Trading Companies	J. Samuelson.
23	1870	Manchester	The Relation of Trade and other Societies to the Co-operative Movement.	Malcolm Macleod.
24	"	"	Co-operative Cottage Building	W. Nuttall.
25	"	"	Co-operative Newspaper	Lloyd Jones.
26	"	"	Co-operative Bank	W. Pare.
27	"	"	Prospects and Objects of Co-operation	E. V. Neale.
28	"	"	The Amendment of the Law relating to Co-operative Societies	J. M. Ludlow.
29	"	"	Co-operation and Education	T. Slater.
30	1871	Birmingham	The More Complete Organisation of the Co-operative Body	R. Bailey Walker.
31	"	"	Co-operative Insurance	A. Howard.
32	"	"	Co-operation and Trade Unions	H. R. Slatyer.
33	"	"	People's Banks	R. B. D. Morier, C.B.
34	"	"	The Establishment of a Co-operative Bank	Anonymous.
35	"	"	Co-operative Industrial Colleges	W. Pare, F.S.S.
36	"	"	The State of the Law affecting Co-operative Societies	E. V. Neale.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
37	1871	Birmingham	London Co-operative Agency	R. Stephens.
38	1872	Bolton	Mutual Guarantee	E. O. Greening.
39	"	"	The Check System	J. Borrowman.
40	"	"	A Plea for Checking the Cash taken by Salesmen	J. Watt.
41	"	"	Co-operative Check System	W. Nuttall.
42	"	"	Productive Co-operation	J. Borrowman.
43	"	"	Production of Flour by the Wholesale Society	— Mc. Pherson.
44	"	"	How to Dispose of the Surplus Capital of Co-operative Societies	F. Smith.
45	"	"	Co-operative Agriculture	R. Stapleton.
46	"	"	How the Rapidly Accumulating Capital of Co-operators may be Best Employed.	E. T. Craig.
47	"	"	Federative Trading	Lloyd Jones.
48	"	"	The Extension of Wholesale Co-operative Societies	J. Borrowman.
49	1873	Newcastle-on-Tyne	The Most Efficient and Practical Plan of Arranging the Powers and Duties of the Central Board.	E. V. Neale.
50	"	"	Principles and Methods of Voting	J. T. McInnes.
51	"	"	The Best Means of Promoting Co-operative Production	J. Borrowman.
52	"	"	" " "	G. J. Holyoake.
53	"	"	Some Hints on the Problem of Co-operative Production	J. M. Ludlow.
54	"	"	The <i>Co-operative News</i>	T. Hayes.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
55	1873	Newcastle-on-Tyne	The Journalism of the Movement.	G. J. Holyoake.
56	"	"	How to Increase Co-operation	P. H. Holland.
57	"	"	The Highest Form of Co-operation	Dr. Henry Travis.
58	1874	Halifax	Mode of Appointing the Central Board	E. V. Neale.
59	"	"	The Leakage Question	-- Whiteley.
60	"	"	The Progress and Consolidation of Co-operation	Lloyd Jones.
61	"	"	The Future of Labour in Co-operation	E. O. Greening.
62	"	"	Co-operative Production	J. Borrowman.
63	"	"	A Plea for a Truly Co-operative Press	E. O. Greening.
64	"	"	The Best Form of the Co-operative Organ	J. T. McInnes.
65	"	"	Co-operative Propaganda	G. J. Holyoake.
66	"	"	Higher Education on Co-operative Principles	-- Cunningham.
67	"	"	Equitable Distribution of Profits	J. Holmes.
68	"	"	Trade Unions in Relation to Co-operation	Lloyd Jones.
69	1875	London	The Schulze-Delitzsch System of Banking	W. Morrison.
70	"	"	Co-operation v. Individualism	R. Kyle.
71	"	"	Co-operative Production	E. O. Greening.
72	"	"	The Management of Productive Societies	F. Smith.
73	"	"	The Management and Best Form of Constitution to be given to Productive Societies, &c.	E. V. Neale.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
74	1875	London.....	The Present State of the Co-operative Movement and the Future before it	Bailey Walker.
75	"	"	Proposal of a National Industrial Orphanage.....	Dr. Rutherford.
76	"	"	Proposal for the Establishment of International Co-operation	G. J. Holyoake.
77	"	"	International Co-operation.....	Dr. Worrall.
78	"	"	Trade Societies' Funds and Co-operative Production	Lloyd Jones.
79	1876	Glasgow	The Policy of Paying High Dividends.....	E. V. Neale.
80	"	"	Organisation for Propaganda	J. Smith.
81	"	"	Co-operation and Trades Unionism	H. R. Slatter.
82	"	"	Hindrances to Productive Co-operation	R. Kyle.
83	"	"	How to Diminish the Risks and Increase the Benefits of Productive Co-operation.	W. Campbell.
84	"	"	Associated Healthy Dwellings; or, a New Plan of Practical Propaganda..	E. T. Craig.
85	1877	Leicester	Banking.....	T. Hughes.
86	"	"	A Special Means of Safe and Profitable Investment	W. Campbell.
87	"	"	The Accumulation of Capital	E. T. Craig.
88	"	"	How should Labour be Paid in Co-operation?	Lloyd Jones.
89	"	"	The Relation of Capital and Labour when engaged in Co-operative Production.	F. Smith.
90	"	"	Labour in Co-operative Workshops	J. Smith.
91	"	"	What Trade Unionists Might Do for the Worker through Co-operation ..	E. V. Neale.
92	"	"	Trade Unions and Co-operation.....	H. R. Slatter.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
93	1877	Leicester	Store Management	Lloyd Jones.
94	"	"	The Proper Position of Labour in the Co-operative Movement	R. Kyle.
95	"	"	The Place of the Labourer in Co-operation.	J. Greenwood.
96	"	"	The Failures of Industrial Partnerships	E. O. Greening.
97	"	"	Diffusion of the <i>Co-operative News</i>	G. J. Holyoake.
98	"	"	Re-establishment of Labour Exchanges	"
99	"	"	Educational Funds	G. Hines.
100	"	"	The Necessity of Co-operative Education, &c.	J. Holmes.
101	1878	Manchester	Working Men's Clubs	Hodgson Pratt.
102	"	"	Co-operative Friendly Society	J. Odgers.
103	"	"	Co-operation and Culture	J. H. Jones.
104	"	"	The Development, Promotion, and Benefits of Education	R. Kyle.
105	"	"	Voluntary Propagandist Efforts	E. V. Neale.
106	1879	Gloucester	The Co-operative Union: Its Work, Duties, and Machinery	J. Borrowman.
107	"	"	"	R. Kyle.
108	"	"	"	E. V. Neale.
109	"	"	Co-operative Production	J. Odgers.
110	"	"	Spread of Co-operation in Agricultural Villages, &c.	G. Hines.
111	"	"	"	W. H. Hall.
112	"	"	The Attitude of the Co-operative Movement to Private Trade	E. V. Neale.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
113	1879	Gloucester	A Co-operative Review, &c.	E. T. Craig.
114	"	"	"	R. Newton.
115	"	"	A Co-operative Orphanage	Dr. Rutherford.
116	1880	Newcastle-on-Tyne	The Co-operative Union	R. Kyle.
117	"	"	Productive Co-operation	W. Swallow.
118	"	"	Wholesale Co-operation	Lloyd Jones.
119	"	"	Store Management	G. Scott.
120	"	"	Co-operative Cottage Building and the Land Question.	T. Thirlaway.
121	"	"	Co-operation and the Perils of Credit	G. Hines.
122	"	"	The Land	E. V. Neale.
123	"	"	Education in Connection with Co-operation.	J. Holmes.
124	1881	Leeds	Surplus Funds	J. Smith.
125	"	"	"	J. Crabtree.
126	"	"	The Land Question in Connection with Co-operation.	Lloyd Jones.
127	"	"	Co-operative Production	J. Hepworth.
128	"	"	The Fundamental Principles of Co-operation.	A. Greenwood.
129	"	"	Manual of Auditing	R. J. Milburne.
130	"	"	Organisation and Education	J. Holmes.
131	"	"	The Constitution of the Central Board	H. R. Bailey.
132	1882	Oxford	The Banking Question	J. Crabtree.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
133	1882	Oxford	The Banking Question	T. Hughes, Q.C.
134	"	"	Co-operation and Agriculture	Rev. G. W. Kitchin.
135	"	"	The Education of Co-operators	Arnold Toynbee.
136	"	"	"	B. Jones.
137	"	"	The Revenue of the Central Board	John Allan.
138	"	"	"	G. J. Helyoake.
139	1883	Edinburgh	The Present Position and Future Development of Co-operation	A. H. D. Acland.
140	"	"	"	J. Lochhead.
141	"	"	The Banking Question	E. V. Neale.
142	"	"	Utilisation of Surplus Capital	Lloyd Jones.
143	"	"	"	J. Lord.
144	"	"	The Best Means of Propagating Co-operation in Large Towns	J. McNair.
145	"	"	"	W. Nuttall.
146	1884	Derby	The Nationalisation of the Land	G. Purcell.
147	"	"	Co-operative Farming	D. Johnson.
148	"	"	Surplus Capital	W. T. Nutter.
149	"	"	"	J. Hepworth.
150	"	"	The Economic Aspect of Co-operation	E. V. Neale.
151	1885	Oldham	The Limited Liability Movement in Oldham.	F. Hardern.
152	"	"	Difficulties of Productive Co-operation	T. W. Fenton.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
153	1885	Oldham	The Rise and Progress of Co-operation in Oldham	L. Feber.
154	"	"	Education in Connection with Co-operation	W. Crooks.
155	"	"	The Future of the Working Classes	E. O. Greening.
156	1886	Plymouth	Co-operative Education	Miss Sharp.
157	"	"	"	J. H. Jones.
158	"	"	Co-operative Production	J. C. Gray.
159	"	"	"	W. Swallow.
160	"	"	The Common Sense of Co-operation	E. V. Neale.
161	1887	Carlisle	Co-operative Agriculture	D. McInnes.
162	"	"	"	W. G. Loveday.
163	"	"	Co-operative and Competitive Trade and Dividends	D. Thomson.
164	"	"	"	T. Ritchie.
165	1888	Dewsbury	What should be the True Relations between a Wholesale Distributive Society and the Productive Societies whose work it may sell?	G. E. Quirk.
166	"	"	What should be the True Relations between a Wholesale Distributive Society and the Productive Societies whose work it may sell?	C. Shufflebotham.
167	"	"	Ought Productive Works to be carried on as Departments of Wholesale Societies; if so, under what conditions?	C. Shufflebotham.
168	"	"	Ought Productive Works to be carried on as Departments of Wholesale Societies; if so, under what conditions?	E. Copland.
169	1889	Ipswich	The Credit System	W. Swallow.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
170	1889	Ipswich	Co-operation and International Commerce	Vaughan Nash.
171	1890	Glasgow	The Relations between Co-operation and Socialistic Aspirations	Miss M. L. Davies.
172	"	"	Cash and Check Systems	J. Thirlaway.
173	"	"	Co-operation in Ireland	Hon. H. C. Plunkett.
174	"	"	Labour, Capital, and Consumption	E. S. Bycraft.
175	1891	Lincoln	The Best Method of bringing Co-operation within the Reach of the Poorest of the Population.	Sydney Webb.
176	"	"	How Best to Consolidate and Improve the Position of Productive Societies.	W. G. Harrison.
177	"	"	The Best Means of bringing Co-operation and Trades Unions into closer union.	J. Arnold.
178	"	"	How Best to Utilise the Increasing Surplus Capital of the Movement	A. Maskery.
179	1892	Rochdale	The Best Method of Consolidating and Federating Existing Productive Effort.	J. Deans.
180	"	"	The Duties of Co-operators in Regard to the Hours and Conditions of Labour.	Tom Mann.
181	"	"	How Best to Do Away with the Sweating System	Miss Beatrice Potter.
182	1893	Bristol	The Relation of Employés to the Co-operative Movement	W. Maxwell.
183	"	"	Overlapping, its Varieties and Dangers	C. J. Beckett.
184	"	"	The Position Co-operators ought to take with regard to the Social and Industrial Problems of the Present Day.	R. H. Tutt.
185	1894	Sunderland	Store Management	W. Openshaw.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
186	1894	Sunderland	Co-operative Agriculture	W. Campbell.
187	1895	Huddersfield	Co-operation as Applied to the Agricultural Population and to Agriculture.	D. McInnes.
188	1896	Woolwich	The Relation of the Co-operative Movement to National and International Commerce.	A. Williams.
189	"	"	Are Modifications in the Rochdale System of Co-operation necessary to Meet the Needs of Great Centres of Population?	G. Hawkins.
190	1897	Perth	The Rights and Privileges of Citizens, with special reference to the Scottish Traders' Agitation against the Co-operative Movement.	W. E. Snell.
191	"	"	Superannuation of Co-operative Employés	R. J. Wilson.
192	1898	Peterborough	Co-operative Credit Banking	H. W. Wolff.
193	"	"	Co-operation in Agriculture	J. C. Gray.
194	1899	Liverpool	How to Make Co-operation succeed in Large Centres of Population	E. O. Greening.
195	1904	Stratford	Reserve Funds and Depreciation	Thos. Wood.
196	"	"	Utilisation of Educational Funds	W. R. Rae.
197	1905	Paisley	Is Co-operation Capable of Solving the Industrial Problem?	G. Bisset.
198	"	"	Land Monopoly, or Land Values Taxation	J. M. Knight.
199	"	"	Direct Representation in Parliament	Thos. Tweddell.
200	1906	Birmingham	Overlapping: its Evils and Remedies	Jas. Johnston.
201	"	"	Co-operation in its Relation to Industrial Developments at Home and Abroad	H. W. Wolff.
202	1907	Preston	Co-operation in Housing and Town Buildings	A. Williams.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
203	1907	Preston.....	Position of Employés in the Co-operative Movement	R. J. Wilson.
204	1908	Newport	The Small Holdings and Allotments Act, 1907, and its Relation to Distributive Co-operative Societies.	W. L. Charleton.
205	"	"	The Co-operative Movement Abroad	Hans Müller.
206	1909	Newcastle	Agricultural Co-operation and its Relation to Co-operative Distributive Societies.	Nugent Harris.
207	"	"	Agricultural Co-operation and its Relation to Co-operative Distributive Societies.	James Mastin.
208	"	"	Co-operation as a Remedy for Unemployment	A. Stoddart.
—	1910	Plymouth	No Papers were read.	
209	1911	Bradford	Co-operation in Relation to the Trust Movement	D. H. Macgregor.

LIST OF INTERNATIONAL CO-OPERATIVE CONGRESSES.

Year.	Country.	Town.	President.
1895	England.....	London	Earl Grey.
1896	France	Paris	M. Jules Seigfried.
1897	Holland	Delft	{ J. C. van Marken. Dr. M. W. F. Treub.
1900	France	Paris	M. Jules Seigfried.
1902	England.....	Manchester	H. W. Wolff.
1904	Hungary	Budapest	Count Alexander Károlyi.
1907	Italy	Cremona.. ..	His Excellency Luigi Luzzatti.
1910	Germany	Hamburg	William Maxwell.
1913	Scotland.....	Glasgow	

THE CO-OPERATIVE UNION LIMITED.

HEAD OFFICES :

HOLYOAKE HOUSE, HANOVER STREET, MANCHESTER.

GENERAL SECRETARY : MR. A. WHITEHEAD.

BRANCH OFFICES :

GLASGOW : 263, WALLACE STREET, KINGSTON.

Sectional Secretary : MR. JAS. DEANS.

LONDON : 99, LEMAN STREET, E.

Sectional Secretary : MR. H. J. MAY.

NEWCASTLE-ON-TYNE : 84, WESTMORLAND ROAD.

Sectional Secretary : MR. W. CLAYTON.

WHAT IS THE CO-OPERATIVE UNION ?

IT is an institution charged with the duty of keeping alive and diffusing a knowledge of the principles which form the life of the Co-operative movement, and giving to its active members, by advice and instruction—literary, legal, or commercial—the help they may require, that they may be better able to discharge the important work they have to do.

WHAT HAS IT DONE ?

THE greater part of the legal advantages enjoyed by Co-operators originated in the action of the Central Board of the Union, and the Central Committee which it succeeded. They may be summarised as follows :—

- (1) The right to deal with the public instead of their own members only.
- (2) The incorporation of the Societies, by which they have acquired the right of holding in their own name lands or buildings and property generally, and of suing and being sued in their own names, instead of being driven to employ trustees.
- (3) The power to hold £200 instead of £100 by individual members of our Societies.

THE CO-OPERATIVE UNION LIMITED.

- (4) The limitation of the liability of members for the debts of the Society to the sum unpaid upon the shares standing to their credit.
- (5) The exemption of Societies from charge to income tax on the profits of their business, under the condition that the number of their shares shall not be limited.
- (6) The authorising one Registered Society to hold shares in its own corporate name to any amount in the capital of another Registered Society.
- (7) The extension of the power of members of Societies to bequeath shares by nomination in a book, without the formality of a will or the necessity of appointing executors, first from £30 to £50, and now to £100, by the Industrial and Provident Societies Act, 1893, which also makes this power apply to loans and deposits as well as to shares.
- (8) The Industrial and Provident Societies Act, 1871, which enables Societies to hold and deal with land freely.
- (9) The Industrial and Provident Societies Act, 1876, which consolidated into one Act the laws relating to these Societies, and, among many smaller advantages too numerous to be mentioned in detail, gave them the right of carrying on banking business whenever they offer to the depositors the security of transferable share capital.
- (10) The Industrial and Provident Societies Act, 1893.

The Union consists of Industrial and Provident Societies, Joint-Stock Companies, and other bodies corporate.

No Society is admitted into Union unless its management is of a representative character, nor unless it agree—

- (1) To accept the statement of principles in the rules of the Union as the rules by which it shall be guided in all its own business transactions.
- (2) To contribute to the funds of the Union the annual payment following:—

A contribution at the rate of 1½d. in respect to each member of each such Society, and calculated according to the number of members returned by each Society in its last Annual Return to the Registrar.

The financial year commences on January 1st in each year, and ends on December 31st following.

N.B.—Secretaries forwarding Cheques on account of the Union are requested to make them payable to the Co-operative Union Limited; Money Orders to N. H. COOPER, Cashier.

THE CO-OPERATIVE UNION LIMITED.

SUMMARY OF THE LAW RELATING TO SOCIETIES UNDER THE INDUSTRIAL AND PROVIDENT SOCIETIES ACT, 1893.

I. The Formation of Societies—

1. Application must be made to the Registrar of Friendly Societies, in London, Edinburgh, or Dublin, according to the case, on a form supplied by the office, signed by seven persons and the secretary, accompanied by two copies of the rules, signed by the same persons.

2. These rules must provide for twenty matters stated on the form of application.

N.B.—Model rules on these twenty matters can be obtained from the Registrar's office; and the CO-OPERATIVE UNION LIMITED, HOLYOAKE HOUSE, HANOVER STREET, MANCHESTER, publishes, at the cost of 1½d. a copy, general rules, approved of by the Chief Registrar, providing also for many other matters on which rules are useful; and capable of being adopted, either with or without alterations, by a few special rules, with a great saving in the cost of printing.

The General Secretary of the Union will prepare such special rules, without charge, on receiving a statement of the rules desired.

II. Rights of a Registered Society—

1. It becomes a body corporate, which can by its corporate name sue and be sued, and hold and deal with property of any kind, including shares in other societies or companies, and land to any amount.

2. Its rules are binding upon its members, though they may have signed no assent to them; but may be altered by amendments duly made as the rules provide, and registered, for which a fee of 10s. is charged. The application for registration must be made on a form supplied by the Registrar's office.

3. It can sue its own members, and can make contracts, either under its seal or by a writing signed by any person authorised to sign, or by word of mouth of any person authorised to speak for it, which will be binding wherever a contract similarly made by an individual would bind him.

4. It may make all or any of its shares either transferable or withdrawable, and may carry on any trade, including the buying and selling of land, and banking under certain conditions, and may apply the profits of the business in any manner determined by its rules; and, if authorised by its rules, may receive money on loan, either from its members or others, to any amount so authorised.

5. If it has any withdrawable share capital it may not carry on banking, but may take deposits, within any limits fixed by its rules, in sums not exceeding 10s. in any one payment, or £20 for any one depositor, payable at not less than two clear days' notice.

THE CO-OPERATIVE UNION LIMITED.

6. It may make loans to its members on real or personal security; and may invest on the security of other societies or companies, or in any except those where liability is unlimited.

7. It may make provision in its rules for the settlement of disputes between members and the society or any officer thereof, and any decision given in accordance with the conditions stated in the rules is binding on all parties to the dispute, and is not removable into any court of law.

8. If the number of its shares is not limited either by its rules or its practice it is not chargeable with income tax on the profits of its business.

9. It can, in the way provided by the Act, amalgamate with or take over the business of any other society, or convert itself into a company.

10. It can determine the way in which disputes between the society and its officers or members shall be settled.

11. It can dissolve itself, either by an instrument of dissolution signed by three-fourths of its members, or by a resolution passed by a three-fourths vote at a special general meeting, of which there are two forms—(A) purely voluntary, when the resolution requires confirmation at a second meeting; (B) on account of debts, when one meeting is sufficient. In such a winding up hostile proceedings to seize the property can be stayed.

III. Rights of Members (see also IV., 4, 5, 6)—

1. They cannot be sued individually for the debts of the society, nor compelled to pay more towards them than the sum remaining unpaid on any shares which they have either expressly agreed to take or treated as their property, or which the rules authorise to be so treated.

2. If they transfer or withdraw their shares, they cannot be made liable for any debts contracted subsequently, nor for those subsisting at the time of the transfer or withdrawal, unless the other assets are insufficient to pay them.

3. Persons not under the age of 16 years may become members, and legally do any acts which they could do if of full age, except holding any office.

4. An individual or company may hold any number of shares allowed by the rules, not exceeding the nominal value of £200, and any amount so allowed as a loan. A society may hold any number of shares.

5. A member who holds at his death not more than £100 in the society as shares, loans, or deposits, may, by a writing recorded by it, nominate, or vary or revoke the nomination of any persons to take this investment at his death; and if he dies intestate, without having made any subsisting nomination, the committee of management of the society are charged with the administration of the fund; subject in either case to a notice to be given to the Commissioners of Inland Revenue whenever the sum so dealt with exceeds £80.

6. The members may obtain an inquiry into the position of the society by application to the Registrar.

THE CO-OPERATIVE UNION LIMITED.

IV. Duties of a Registered Society—

1. It must have a registered office, and keep its name painted or engraved outside, and give due notice of any change to the Registrar.

2. It must have a seal on which its name is engraved.

3. It must have its accounts audited at least once a year, and keep a copy of its last balance sheet and the auditors' report constantly hung up in its registered office.

4. It must make to the Registrar, before the 31st of March in every year, a return of its business during the year ending the 31st December previous, and supply a copy of its last returns gratis to every member and person interested in its funds on application.

5. It must allow any member or person interested in its funds to inspect his own account and the book containing the names of the members.

6. It must supply a copy of its rules to every person on demand, at a price not exceeding one shilling.

7. If it carries on banking, it must make out in February and August in every year, and keep hung up in its registered office, a return, in a form prescribed by the Act; and it has also to make a return every February to the Stamp Office under the Banking Act.

The non-observance by a society of these duties exposes it and its officers to penalties varying from £1 to £50, which are in some cases cumulative for every week during which the neglect lasts.



Australia Under Labour Government.

BY MAURICE BRODZKY.

THE undoubted progress which the Labour movement has made in Australia is somewhat disconcerting to employers of labour of the old school of Political Economy, who still cherish the idea that "the prime duty of a Government is merely to prevent breaches of the peace between the units of a community;" and that "wages, like the price of commercial commodities, are regulated by the law of supply and demand." They see that in Australia the right of employers to manage their businesses on old lines is being restricted by Government control. Wages are regulated by Boards, and Arbitration Courts intervene in disputes between employer and employé. Less than twenty years ago labour conditions in Australia were almost the same as prevail in England at the present day. What has brought about the change?

Before the year 1850 we do not read of any "labour disputes" in Australia. The few thousand men and women who were sent to the distant Southland during the last decade of the eighteenth century were forced to work under most unfortunate conditions. The whole of the population of the vast island continent, which is three millions of square miles in extent, was about five thousand in the year 1800. Fifteen years later, when Wellington fought heroically at Waterloo, only about 15,000 colonists were trying on the other side of the world to develop a new dominion under great difficulties. It was a herculean task for a handful of men. Nevertheless, already in 1817 William Charles Wentworth saw in his mind's eye the future greatness of Australia, and he wrote prophetically:—

Land of my hope! Soon may this early blot
Amid thy growing honours be forgot;
And may a freeman's soul, a freeman's blade,
Nerve ev'ry arm and gleam thro' ev'ry glade.
No more the outcast convict's clanking chain
Deform thy wilds and stigmatise thy plain;
And through the fathers—these—of thy new race,
From whom each glorious feat, each deathless grace
Must yet proceed, by whom each radiant gem
Be worn to deck thy future diadem.

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The industrial history of Australia may be divided into four periods—(1) The Pastoral, (2) The Mining, (3) The Agricultural, and (4) Manufacturing. Commercial, banking, insurance, and shipping interests, and all the other branches of business which make up a modern trading community, established themselves in Australia during the Pastoral period, between the years 1825 and 1850. The whole of the live stock of Australia in 1788 consisted of 1 bull, 4 cows, 1 calf, 1 stallion, 3 mares, 3 foals, 29 sheep, 12 pigs, and a few goats. In the year 1850 there were in the colony of New South Wales 132,437 horses, 1,738,965 cattle, 13,059,324 sheep, and 61,631 swine. Wonderful progress! But the population was only slowly increasing. In 1850 there were only 405,356 men, women, and children scattered over the vast continent. Presently, however, a new era was to dawn in the new land. James Brunton Stephens voiced the awakened Australian's ideal:—

Free again! Free again! Eastward and westward, before me, behind me,
Wide lies Australia! and free are my feet, as my soul is, to roam!
Oh, joy unwonted of space undetermined! No limit assigned me!
Freedom conditioned by nought save the need and desire of a home!

In 1851 gold was discovered, and in the next nine years the population jumped to 1,145,585, the majority of it being male adults of splendid physique. The adventurous gold diggers were a superior class of working men, and quite a large number of highly-educated men had also been attracted by the rich discoveries of the precious metal. It was not an uncommon occurrence to come across in the canvas tents on the gold fields some horny-handed diggers who were absorbed in reading Plato or Sophocles, Lucretius or Terence, in the original classic tongues. The late Lord Salisbury, for instance, indited many a slashing "Saturday Review" article in his tent on the Bendigo gold field; and there, also, "Orion" Horne wrote much of his sonorous poetry.

Europe had not as yet recovered from the revolutionary upheavals of 1848-9. Hungarian, Italian, French, and German lovers of freedom, who had unsuccessfully opposed misgovernment with pen or sword, had sought refuge in England or America. They formed a large contingent amongst those who had caught the gold fever. The British emigrants, almost to a man, were of a superior stamp. English Chartists, evicted Irish, Radical Scotsmen, and Welsh Liberals formed a large proportion of the gold seekers. There were also some thousands of "Forty-niners" from California, who had toiled on the Western "placer" fields. Every man of the new population was determined to be his own master. Their example was infectious. Some worked alluvial ground single-handed; others with mates. Many remarkable rich

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finds were made by individual diggers. A nugget weighing 134ozs. was found at Canadian Gully, Victoria; and "The Welcome," which was also found in Victoria, weighed 184ozs. Nuggets weighing from 30ozs. to 100ozs. were quite common finds. Some fine specimens were also found in New South Wales. In 1851 a nugget found on the Turon weighed 106lbs.; another from Burrandong produced 1,182ozs. of pure gold; and a third nugget, the "Brennan," was sold in 1851 for £1,156. Altogether it is estimated that during the first ten years of the rush about £120,000,000 worth of gold was taken from the soil with comparative ease. Those were "the roaring days of the Fifties." Australian capitalists had suddenly become as plentiful as leaves in Vallombrosa! The dark period of Australian history had closed. The sad memories of scenes which had been enacted under military rule were dead. A new Australia had arisen; the people were determined to govern themselves under Britain's flag, and their ideal was that expressed by the Australian poet Stephens—to strive for "Freedom conditioned by nought save the need and desire of a home!"

The mining industry developed very rapidly. At first, fortunes were made by diggers who had only to scratch the surface or sink a hole a few feet deep to find valuable deposits. When an "alluvial" field was worked out the gold seekers went in search of another field. Gradually, however, searching for nuggets, as well as "puddling," became precarious occupations. Veins of quartz impregnated with gold were discovered, and these could not be worked without expensive machinery. Companies were formed, and miners began to work for wages. From the Sixties the mining industry became organised on business and scientific lines, and share speculation came into existence. The mining magnates worked no longer. They lived on dividends, accumulated great fortunes, and formed the nucleus of an Australian leisured class. The late J. B. Watson, a Cornish miner, who in the Fifties worked on the Bendigo gold field, left £2,000,000 at his death. Thousands of shrewd men made great fortunes from quartz mining, whilst hundreds of thousands have, in some way or other, had a share in the £525,000,000 worth of gold which has been extracted in Australia.

Besides gold, other minerals have been discovered, and the mines are being worked by companies. Fifty thousand Australians are at the present time engaged in gold mining, and about 52,500 more are working in the silver, lead, zinc, copper, tin, and coal mines. The introduction of quartz mining made Australians acquainted with Stock Exchanges and the Labour problem.

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The Labour movement in Australia may be divided into two periods. Organised labour dates from the time of the gold rush, which caused a scarcity of house accommodation. Stonemasons were in great demand, and they commanded a wage of twenty shillings for a day's work of eight hours.

The Stonemasons' Society, the oldest union in Sydney, was able to enforce the eight-hours rule by September, 1855; and in March of the following year the operative stonemasons of Melbourne followed suit. The Australian Miners' Association did not come into existence till the Sixties. Another result of the gold discovery was the introduction of responsible Government and the withdrawal of the Imperial military forces from Australia. By the year 1870 five of the six colonies had been granted responsible Government, and Parliaments, on the English model, were making laws in Sydney, Melbourne, Adelaide, Brisbane, and Hobart.

The Pastoral industry was not neglected during the gold period. Just the reverse. It made further progress. The early settlers had secured large tracts of land, either as free grants from the British Crown or by leases from Governments at nominal rentals. Others bought freeholds for a few shillings per acre. "Stations" of a million acres in extent were numerous in all the colonies. The "squatters" were getting very rich. The number of sheep in 1870 had risen to 41,593,612, and the cost of maintaining stations, including shearing operations, was paltry compared with the revenue from wool sales. But agriculture was as yet in its infancy. The total area under crop in 1870 was 2,185,534 acres.

The adults who went to Australia in the early Fifties had settled down, and a native generation was growing up without any prospect of employment. The problem of finding employment for the first generation of Australian natives principally concerned the people of Victoria; and more especially was it a matter of importance to residents in the metropolis of that colony. The population of Australia at that period was 1,647,756, and nearly half that number was domiciled in Victoria. Moreover, of the 723,929 Victorians, two-thirds resided in the cities of Melbourne, Ballarat, and Bendigo, and the towns of Geelong and Castlemaine. The problem of how to create some kind of employment for the rising generation was discussed in the Victorian Parliament. One member appealed to the Government, pathetically asking, "What are we to do with our boys?" "Marry them to our girls," replied Sir John O'Shannassy, who was a "squatter." Young Australia has followed the humorous legislator's advice. The population of Australia, now under a Labour Government,

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consists of about $4\frac{1}{2}$ millions, and employers are complaining of the shortage of labour!

The difficulty of finding employment for unsuccessful diggers had already made itself severely felt in Victoria as far back as 1860. In nine years £100,000,000 worth of gold had been taken from the soil. Individuals had amassed great fortunes, but when the alluvial diggings gave out there were hordes of stalwart miners without occupation. The only remedy was to settle the men on the land, and the Legislature discovered the means of so doing in closer settlement, which inaugurated the Agricultural era. There was, however, as already stated, also a growing young unemployed population in the towns, and it occurred to the late Mr. David Syme, the proprietor of *The Age* newspaper, to advocate protection to native industries. Victoria was then annually importing £15,000,000 worth of manufactured goods, and the advocates of Protection maintained that most of the imported woollen goods, clothing, hats, boots, furniture, and many other articles could be manufactured locally, and would thus create work for the unemployed. *The Age* found many adherents, and daily gained converts to its fiscal policy. The fight between the Free Trade and the Protectionist parties was bitter and long. The Francis Government in 1872 succeeded in giving moderate Protection to Victorian manufacturers; but an almost prohibitive tariff was brought into force during the Berry régime in 1875. It was at that period—the manufacturing period—that the Labour Party, quite unconsciously, was “in the making.” “Labour” and “Protection” came to be regarded as synonymous political terms. Many factories began to flourish, and the number of unions was increasing yearly. The workers and manufacturers were the principal supporters of the Protectionist Government of Victoria. New South Wales continued its Free Trade policy. Melbourne thus became the most important centre of trades unionism. There was, however, as yet no “Labour Party.” The working people of the nascent manufacturing era were represented in the Legislative Assembly by professional politicians or manufacturers. From the Seventies—the beginning of the manufacturing period—until 1892 the six Australian Parliaments contained very few Members who could be classed as Labour men. In Victoria, Mr. W. A. Trenwith, a bootmaker, was conspicuous in the Parliament of 1889, but the first Member elected in Victoria on a straight out Labour platform was the late Mr. John Hancock, a compositor, who took his seat in 1891. But there was no Labour Party. Free Trade New South Wales was just beginning to outstrip Victoria in many things, and it was also the first of the colonies to return a Labour Party. The trades

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unionists of Balmain had sent Mr. Jacob Garrard into Parliament in 1881, and undertook to pay him a salary, as there was no State payment of Members then in the Mother Colony of Australia; and in 1883 the late Mr. Angus Cameron was sent into Parliament as a direct Labour representative for West Sydney. But at the General Election of 1891 the trades unions returned a compact Labour Party of thirty-six, one of whom was Mr. J. S. T. Mc.Gowen, who is now the Premier of the first Labour Government in New South Wales.

The colony of Victoria was making rapid progress from the advent of the Berry Ministry in 1875. Victoria had become "the Working Man's Paradise." Wages were fairly high for a 48 hours' working week. Many, perhaps half, of the working men with families had become owners of their own houses through Building Societies. The people lived in comfort; extravagant luxury was unknown, even amongst the wealthiest in the land. The population of Victoria in 1875—about 800,000—exceeded the population of New South Wales by more than 200,000. The whole of the population of Australia in that year was 1,898,223, and 1,388,301 of that number were in two colonies—Victoria and New South Wales—thus leaving for the four other colonies a population of only about half a million. The capital of Victoria, with a population increasing annually, and soon to contain half a million, naturally became a great centre of the Labour movement. Indeed, all classes of people pointed with pride to their beautiful city as the hub of Australasia. Melbourne was at that time the largest distributing centre for imports and exports; it was claimed to have become the financial centre of Australasia; and it was asserted that the capital of Victoria was pre-eminently also the centre of art, music, science, literature, and general culture. Melbourne people were, and still are, very patriotic citizens. Each and all have only one aim—to beautify their city and increase the prosperity of the colony. Some people, at one time, hoped to make Melbourne the "Paris of the South;" and the speculators, who wanted to become rich quick, put their heads together to force matters. Paris attracts visitors from all parts of the world by periodical International Exhibitions! Why should not Melbourne organise a great World's Show? Thus the first International Exhibition was opened in 1880. It was a magnificent show. Germany was specially well represented. That progressive country's magnificent Court had for its representative the famous Professor Reuleaux, who was assisted by a large staff of official experts from the Ministry of Commerce in Berlin. They

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were to make a serious study of Australian commerce. The Exhibition had two marked results. It opened a new market for Germany, whilst the rapid increase of population caused a scarcity of business offices and dwelling-houses. The suburbs of Melbourne were extending in all directions. Land jobbers and jerry builders were amassing fortunes. Sky-scrapers were being erected in the city. Business people were no longer content to live over their shops. They built mansions out of town. A luxurious style of living was the order of the day. Hedonism became the ideal of the population. A land boom was in progress, and everybody was getting rich "on paper."

To stimulate the land boom a second International Exhibition was opened in 1888. The popular delusion was kept up by clever advertising, and stories circulated about the great fortunes that were being made from land jobbing. Everybody wanted to buy land. The great speculators bought up large fields within a radius of thirty miles; some even bought land for building purposes at greater distances at fabulous prices.

On Saturdays auction sales were held in the fields. Champagne and delicacies of the table were provided by the auctioneers free of charge. Befuddled with drink, under a glaring Australian sun, people lost their heads and bid wildly for allotments, paying down 5 per cent. of their purchase in cash, and for the balance they signed promissory notes. On the Monday following a sale the auctioneers discounted the bills with their bankers, and bought more paddocks; and so the game of land booming was carried on, without any regard to consequences, until nearly every business man and wage earner had become involved. How the boom burst and the banks crashed is, as Rudyard Kipling would say, "quite another story." Suffice it to say that the land boom of Melbourne was the cause of accentuating the separation of classes in Victoria, and it helped in the formation of the Labour Party.

After the land boom there was a feeling of intense bitterness against "capitalism." It personified in the minds of the wage earners ruthless taskmasters, who cut down wages. The Labour Party held the view that capitalists had squandered and ruined their businesses in trying to become rich quickly by speculation. When the Bank crash of 1892 caused desolation, employers sought to economise at the expense of the working people. The wage earners began to think that their interests could not be trusted any longer to representatives who were mixed up with disreputable speculators.

In all the States the ambition of the leaders of the Labour Party was, therefore, to form a band of Parliamentary representatives who would vote and act as directed by the Labour

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leaders—the Executive Committees of the Political Labour Councils. Thus the “New Unionism” came into existence.

The political platform of the Victorian Labour Party was not Socialism; it was a demand for legislation to compel employers to recognise trades unionism as an authority, and to accept arbitration in connection with trades disputes. Events were ripening for the first serious collision between capital and labour.

The principal cause of the great Australian shipping strike in 1890 undoubtedly was the land boom, which in turn again brought a desolating company boom in its train. The land boom was mainly supported by the labouring men of Melbourne, who, as already stated, were most shamefully robbed at mock auctions, after their senses had been fuddled with champagne luncheons. These horny-handed sons of toil were unable to penetrate beneath the surface of things during the years of land sale excitement, and invested a large portion of their future earnings by purchasing barren pocket-handkerchief allotments at enormously high prices. They mortgaged their earnings for years to come. The people who were to blame for the distress which followed were adventurers who only a few years previously had next to nothing, and in a short time managed to enslave the working classes by levying on them tribute in the shape of quarterly bills and high rents. These mushroom millionaires were responsible for the ruin which was staring in the face of the people in 1890. The strike was inevitable. In addition to the high rents which were draining the resources of the working man he had to pay more for all necessities, owing to the high rents which shopkeepers had to pay, in consequence of inflated land values in the city and suburbs. Then, again, the savings of working men were lost through the failure of Building Societies, and the valueless shares in companies and financial institutions which they held were further draining their resources. They were being ruined by calls to enrich the speculators. On the other hand, merchants, manufacturers, and shipowners, who were also involved in the land boom, sought to retrieve their losses by retrenchment. They cut down wages unmercifully.

The declaration of the industrial war took place on Monday, August 18, 1890, the Steamship Owners' Association at Melbourne having formally refused on the previous Saturday to receive a deputation from the Marine Officers' Association because that body was affiliated to the Melbourne Trades Hall Council. The Sydney, Adelaide, and Brisbane shipowners took the same action, all assigning as their reason that no officer could do his

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duty who was under the control of an organisation to which the men he had to command also belonged. The officers and the Trades Hall Council protested against employers interfering, and denounced as unwarrantable the prohibition against officers being affiliated to any association they liked, and declared that they would enforce the right of affiliation by a general strike of maritime labour.

The real point in the dispute soon became apparent. The late Mr. James Huddart, a shipowner, admitted that the officers were underpaid. The employers were determined to assert their right to "freedom of contract" to employ non-union labour. The men, on the other hand, were determined to force the employers to engage none but unionists. Both parties were supposed to be well prepared for the struggle. The men wanted more leisure. The general system of the owners was to run their vessels from port to port during the night, when possible, so as to get a full day's work at the wharves from the crews, as well as a night watch. The men wanted more hands to be carried to give them complete rest. The shipowners had a common interest in resisting this demand. They also saw that if they did not break up the federation of the seamen they would be powerless to control the rate of wages. As it was, they were no longer able to deal with individual members of their crews, but always with the officials of the unions. This was demonstrated by what became known as the "Corinna incident." An attractive stewardess, who had created jealousy between some persons on board, was the cause of a man's summary discharge, and both parties gladly accepted the incident as a *casus belli* to test the power of the union. The Seamen's Union demanded that the man, who was a delegate, should be taken back by the captain.

The seamen calculated that if they could secure the officers, who were admittedly underpaid and overworked, on their side, shipowners must yield or lay up their ships. The Melbourne Trades Hall Council did not care very much about being associated with the officers, but, as they had failed to get the maritime engineers to join the seamen's federation, it was their best chance. With officers and engineers the owners could run their vessels, as they had done during a previous wharf labourers' strike.

The shipowners knew that the struggle was too great to be entered into without allies. The shipowners, therefore, appealed to all employers. They were going to fight for "freedom of contract." The Trades Hall Council, on the other hand, appealed to all the unionists to maintain the principle that unionists should not work with non-unionists.

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The unions had established the practice that employers should engage none but unionists. The point had been conceded, with slight modification, in the shipping trade, and by almost every other employer of labour, and so the shearers, a very powerful union, conceived the idea of forcing the pastoralists into the same practice, by federating with the maritime unions, and arrange to boycott all wool shorn by free labour. The move made by the shearers' union brought all employers together in an association, which provided an enormous "fighting fund," and enabled the large shipowners to compensate small owners for their loss in laying up their ships. The Trades Hall Council of Melbourne appealed to the English trades unions for funds, and to all the unions of Australasia for levies, as well as active co-operation by boycotting non-union labour. The Melbourne Trades Hall Council appointed by nomination at each capital of the colonies a Strike Committee, which was called "The Labour Defence Committee," and to this committee was entrusted the distribution of funds and the conducting of operations.

The leaders of the great strike were: In Melbourne—the headquarters—Mr. John Hancock, a compositor; Mr. W. E. Murphy, a cabinet-maker; and Mr. William Trenwith, a bootmaker. The leaders in Sydney were Messrs. J. S. Finch and P. J. Brennan, and the president of the shearers' union, Mr. W. G. Spence, whose headquarters were at Creswick, Victoria, but who, as Secretary to the Intercolonial Labour Council, spent most of the time of the strike in Sydney.

The steamship owners, on Saturday, August 23, held a conference at Albury, a border town between Victoria and New South Wales, and issued a manifesto proclaiming their resolution to resist the affiliation of officers to the Trades Hall, but promising the increased pay demanded. They also made a few other concessions, while reiterating their right to "freedom of contract." The Labour Council responded, the following day, by a counter demonstration of 60,000 unionists, on Yarra Bank, insisting on the right of officers to affiliate, and calling on all men to maintain the principle of unionism, which was endangered by "freedom of contract."

On Monday, August 26, the Melbourne wharves were the scene of great excitement, but the police were able to prevent any assaults on non-union men. The Labour Defence Committee issued a formal appeal to unionists to abstain from violence. The campaign had begun by a demand on the part of the Melbourne Strike Committee for a conference. On August 27 a mass meeting of employers, under the presidency of the late Hon. Robert Reid, was held in the Melbourne Athenæum Hall, at which

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the employers passed resolutions condemning boycotting by trades unions, and resolving to maintain the principle of individual freedom. The meeting created a great amount of enthusiasm amongst employers all over the country, and branches of the Employers' Association were formed everywhere, all pledging themselves to resist the demand of unionists that only union labour should be employed.

The Hon. Alfred Deakin, a Liberal, was the Chief Secretary in the Conservative Gillies' Coalition Ministry. On Mr. Deakin's department—the "Home Office"—devolved the duty of maintaining order, and he was inclined to temporise, but the hot-headed Minister of Customs, the late Sir James Patterson, who was a Conservative, advocated the use of force to intimidate the strikers, and he succeeded in getting himself delegated by the Cabinet to manage the suppression of the strike.

Sir James (then Mr. J. B.) Patterson ordered 200 of the Permanent Artillery from Queenscliffe into barracks on the St. Kilda Road, Melbourne, and at the same time 80 mounted troopers were brought in from the country districts, which, with the force already in Melbourne, gave about 120 mounted and 800 foot constables, besides 2,000 special constables hurriedly sworn in. The feeling was intense amongst the strikers when it was stated that Colonel Price, who was in command of the Mounted Rifles, issued an order to "fire low," the alleged order being interpreted to mean that there was not to be any firing over the heads of the strikers, but to maim and kill. Melbourne looked like Paris on the day of the funeral of Victor Noir, which heralded the fall of the Second Empire.

The Labour Defence Committee were averse to rioting. But when they ordered the gas stokers, some 400 in number, to quit work because the Melbourne Gas Company declined to reject coal handled by non-unionists, the Government ordered 250 mounted riflemen into the city. The stokers all left on Thursday, August 28, and the city was for one night without gas, but the company arranged to board and lodge men volunteering for work, and paid 20s. a day for stokers. Volunteer gas stokers poured into the gas works, tempted by the high wages. Non-union wharf labour also was obtainable when the shipowners offered extra wages.

At the end of the first week the back of the great strike was broken, and the employers were on the eve of a victory. The causes of failure were three in number. In the first place, the united press of Australasia endeavoured to alienate public sympathy from the strikers who dislocated maritime trade. Secondly, the Government massed large bodies of foot and mounted police into

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Melbourne, and called out the mounted military from the rural districts to protect non-union labourers. Acting on the *mot* ascribed to Frederick the Second of Prussia, "Soubise has a hundred cooks and one spy; I have one cook and a hundred spies," Mr. (afterwards Sir) James Patterson, who had single-handedly charged himself with the suppression of the strike by force and coercion, had made elaborate preparations secretly. A number of magistrates were told off on special duty to mingle amongst the crowds with copies of the Riot Act in their pockets, ready to read on the slightest outbreak of disturbance. Their duty also included watching the temper of the people most affected by the strike, and to forward reports to the Government. Altogether the precautions taken could not have been excelled by the system of Prussian espionage. The third cause which contributed towards making the strike a failure was the presence of Mr. Henry Hyde Champion at that critical juncture. Mr. Champion, who had been associated with Mr. John Burns in organising the London dockers' strike, arrived in Melbourne three days before the Australian maritime strike. It was generally understood that he was a delegate of the English trade unionists. He had, however, become friendly with the shipowners, and wrote an article in the *Melbourne Age* which alienated all the timid men from the movement, so the leaders sought for a conference. On the other hand, Chief Justice George Higinbotham infused a considerable amount of reason into the hot-headed employers who, carried away by passion, were prepared to risk a civil war rather than satisfy the Strike Committee to hold a conference. The late Mr. Justice Higinbotham, by sending £50 to the Strike Committee, indicated to the employers that they had lost their temper completely, and that, no matter what the merits of the strike were, a conference must not be refused after being asked for by the men repeatedly.

The base of operations now shifted to Sydney. On September 10 the employers of Australasia held a conference in Sydney to establish and maintain unity of action with reference to "freedom of contract." The Labour leaders also gathered to maintain the principle of "unionist only working with unionist," and to organise a general strike of all unionists throughout Australasia. The Labour leaders, however, were much divided on the question of a general strike. The majority was averse to it. The Labour leaders wanted a conference with the employers to get them to recognise unionism. The employers evaded a conference. The men continued in conclave. The next move was to force each other's position. The employers tried to lock out the Broken Hill miners, who were sending large subsidies to

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the strikers. The Broken Hill miners anticipated it by striking on September 15, when 8,000 men ceased work, but, owing chiefly to the diplomacy of Mr. Mc.Gregor, the chairman of the Proprietary company, a conference was arranged with the miners, and in a few days an agreement was signed by which the men undertook not to strike in support of any outside body. In fact, the Broken Hill miners withdrew from the Labour Federation, and relied on their own strength as a trade union.

Contemporaneously with the Broken Hill incident came the cessation of work at the Newcastle collieries, on August 26, when the men refused to hew coal for non-union ships, and the associated mineowners promptly responded by locking all the men out. The coal supply was the key to the whole position. It was a question which side could hold out the longest—the men without wages, or the employers without coal. The stocks in hand were larger than the men anticipated. By September 17 the associated steamship owners had 88 vessels running as usual. Many officers, seamen, stewards, and cooks had defected from their unions, feeling that after the failure to block the first few vessels defeat was inevitable. The Queensland collieries and a few of the smaller collieries at Woolongong, on the southern coast of New South Wales, had sufficed—with stock in hand—to keep the vessels running. It was also shown that coal could be brought from Japan in large quantities at a profit. The Victorian Railway Department had already commenced to buy large quantities of coal in Japan. The 8,000 Newcastle miners felt uneasy. They foresaw that non-union labour would be successfully introduced into the southern and western mines, and then non-union labour might be introduced in the northern mines under protection of Gatling guns.

The New South Wales delegates to the Sydney Labour Conference were at that time urging the proclamation of a general strike, but the Victorian delegates were dispirited after the coercive measures taken by the Government in Melbourne. The only effective means left was to call out the wool shearers in New South Wales.

The shearers were called out on September 24, but they returned to work in three days. The men were amenable under the New South Wales Masters and Servants' Act, then in force, to imprisonment for unlawful desertion from hired labour, and the employers were quick to act on the clause. Some men were sent to gaol by magistrates, whose decisions were upheld by the Supreme Court. The coal miners of Newcastle still held out, and the Strike Committee in Sydney also induced the carters and draymen to cease work on September 13. There was difficulty in

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connection with wool transport, and on September 19 the public beheld the curious sight of some of the heads of great firms connected with the wool trade, assisted by their clerks, driving heavily-laden drays, escorted by police, through the streets of Sydney. The scene was extraordinary. A long procession of drays, driven by well-known merchants, escorted by mounted constables, foot police, and special constables, attracted an enormous crowd of spectators. On the wide space at the Circular Quay the procession of drays could not move owing to the enormous crowd, and Mr. Mc.Millan (now Sir William Mc.Millan), the Treasurer, a staunch partisan of the employers, who was acting as Premier for Sir Henry Parkes, whose broken leg prevented him from attending at the Government offices, at once decided to resort to extreme measures. A magistrate was procured, the Riot Act read, and a squad of 50 mounted police was ordered to charge the crowd with drawn swords and clear a passage for the drays.

All during the month of October the Labour Defence Committee were vainly striving to have a conference with the employers and to raise funds to maintain the coal miners on strike at Newcastle. The expenses were enormous. In New Zealand and Queensland the maritime strike had been crushed out by the supply of non-union labour, and the shipowners in New South Wales and Victoria were only hampered by the Newcastle miners. Once the mines were reopened the employers hoped to crush the unions. The coal miners held on till their own position became perilous, then they gave in on the question of hewing, abandoning the principle of affiliation, and they decided to return to work when the marine officers promised to sever their affiliation with the Trades Hall if employed by the shipowners. The marine officers, in an underhand way, made overtures to the shipowners before informing the Strike Committee that they intended to secede. The seamen and stewards and cooks followed suit, and on November 1 the wharf labourers also succumbed. The strike had lasted three months, and on November 6 the Labour Defence Committee of Melbourne and Sydney declared the strike of the Associated Maritime Labour Unions "off."

Most of the employers thought that unionism had been destroyed, or, at least, had been scotched for many years to come, and under Federation it would be impossible to assert itself as an industrial force. After the *débâcle* of 1890, certainly, the unions were crippled and unionists were struggling for a

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bare existence. Employers were banded together to maintain, at any cost, the principle of "freedom of contract." Men were bribed to leave their unions to get engagements as "free labourers." Employers insisted upon the right of ignoring union delegates, and to treat with the men over the heads of the delegates, thus attempting to create an artificial supply of "free labour." Sweating became very pronounced, especially in Melbourne. Wage earners were powerless for a time, but the aggressive attitude of the least scrupulous employers only fanned the desire of unionists to revenge themselves, and drag the sweaters before the tribunal of public opinion. The unions were meanwhile gathering strength. They were determined to be represented in Parliament by none other than Labour men.

At the critical period when trades unionism was ignored by the employers, and sweating became rampant, a small band of philanthropists formed themselves into an "Anti-Sweating Society," and enlisted the co-operation of a number of clergymen, including such prominent preachers as Dr. Alexander Gosman, minister of the Augustine Congregational Church, Hawthorn, and Professor of Theology in the Congregational College, attached to the University of Melbourne; the Rev. A. R. Edgar, the minister of the principal Wesleyan Church in Melbourne; and the Rev. Charles Strong, formerly minister of the Scots' Church, Collins Street, Melbourne, and now head of the "Australian Church." Mr. Samuel Mauger, a prominent temperance advocate, was the Secretary of the Anti-Sweating League, whose members worked zealously and spared no effort to expose, on the platform and in the newspapers, the misery of the underpaid working people. Public sympathy was aroused, and Parliament was forced to appoint a Royal Commission to take evidence and report on the alleged evil. Mr. Max Hirsch, a disciple of Henry George, was appointed Secretary to the Commission.

The report of the Royal Commission staggered the public. The disclosures touched the public conscience, and in June, 1894, a motion was brought forward, by a private Member, in the Legislative Assembly demanding a living wage to be fixed by law.

It was, however, shelved by a wealthy spice miller, a large employer of labour, talking against time. Nevertheless, the close division on the motion for the adjournment of the House, which was defeated by Sir James Patterson's Ministerial majority of two, showed that the question—whether it was the duty of the Government, in order to prevent "sweating" in connection with Government contracts, to specify a minimum wage to be paid to the employés of contractors—would have to be taken up by Parliament the same session.

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Sir James Patterson, who had acted so drastically during the maritime strike, became Premier in January, 1893, and remained in power for about twenty months. During that period class feeling became accentuated, and many of the clergy discussed the labour problem in their pulpits. The Patterson Ministry viewed the interference of the clergy with dismay, and so it was decided to make an example of one of the clamant preachers who, at Pleasant Sunday Afternoons, advocated "a living wage." The Rev. Mr. Edgar was summoned to the Bar of the House to answer a charge of having impugned the "corporate honour of Parliament."

With fine scorn, which made Sir James Patterson wince, Mr. Alfred Deakin asked whether the House was not elected to protect the liberties of the people, the greatest of which was freedom of opinion. What right had Members to use their privileges to harass a citizen whose opinions differed from their own? The House had a right to protect its corporate honour from slander, but it was powerless to punish any man for expressing his opinions. The proceedings against the Rev. Alexander Robert Edgar, Mr. Deakin declared to be an abuse of the powers of the House. Sir James Patterson, however, was obdurate, and allowed Mr. Edgar to be badgered for an apology. The philanthropic clergyman was allowed to retire to consider whether he should withdraw and apologise.

Again placed at the Bar, Mr. Edgar read the following statement:—

I beg to state that I have said nothing in my address to my audience on Sunday which I can withdraw. The newspaper reports are not quite accurate, and I have not been fully reported. But I deny that I said anything which can be construed into a contempt of Parliament. I have the greatest respect for Parliament, and I have at all times endeavoured to get the people to trust to Parliament to do them justice and to assist social reforms. But I intended to tell my people, and I did tell them, that many of the members of the Parliament of the people were a disgrace to the community, and I told them that the people themselves were to blame for sending men into Parliament who ought not to be there. I cannot withdraw these my conscientious convictions as a Christian minister; and with the highest respect for the Parliament of the State of Victoria—and because I respect it—I must affirm that, in the interests of Parliament and the people, it is very necessary that none but men of the highest moral character be admitted into Parliament. I desire to expressly point out that the general character of my address was in connection with all Parliaments, and not the Parliament of Victoria alone. I was thinking at the time, I may say, of such instances as Jabez Balfour and cases like that, and of the financial frauds disclosed amongst Members of Parliament in Canada and in the Panama scandals. With such instances as these impressed upon my mind, I said that scoundrels and blacklegs were too often returned to Parliament, and not "liars and profligates," as reported. This is all I have to say.

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Having heard the statement, the Speaker declared it to be his duty not to allow the reverend gentleman to be badgered with questions. One irreconcilable Member tried to get the House to believe that it had been termed a collection of "scoundrels and blacklegs." Mr. John Murray—the present Premier of Victoria—thereupon taunted the Government by saying whenever a newspaper was mentioned the Premier "lost his mental balance." Sir James Patterson retorted that Mr. Murray had no mental balance to lose. Finally the solemn farce fizzled out, the Speaker shouting that he would have order in the Strangers' Gallery: "Spectators behaved as if they were in a theatre."

The era of Victorian coalition Government was drawing to a close—at least for an interval of about eight years. The Liberal Ministries of Mr. (afterwards Sir) George Turner and of Mr. (afterwards Sir) Alexander Peacock were kept in power by the Labour Party, which came into existence after the maritime strike, and held the balance of power in the Legislative Assembly. The trades unions, through their Political Labour League, were determined on a Bill being passed to regulate trade disputes, to fix a minimum wage, and to limit the hours of work. To attain their aims they returned to Parliament a band of representatives pledged to no existing party, but bound hand and foot to vote and act as directed by the Labour Executive. Candidates at Parliamentary elections were required to sign the Labour Platform, and pledge themselves to vote as directed by the Political Labour League, through the Caucus. Furthermore, Labour members were required to contribute a percentage of their Parliamentary salaries towards the party's fighting fund.

The outcome of the agitation against sweating was the passing of the Amended Victorian Factories and Shops Act, in 1895; and in 1896 the Act constituting Wages Boards was passed. The hours for closing butchers' shops were fixed at 5 p.m. on Monday, Tuesday, and Thursday; 6 p.m. on Friday; 1 p.m. on Wednesday or Saturday, whichever the shopkeeper prefers. Bicycle shops, boot repairers' shops, dairy produce shops, hairdressers' shops, and pawnbrokers' shops must be closed on Monday, Tuesday, Thursday, and Friday at 8 p.m., and on Wednesday or Saturday at 1 p.m. All other shops with a few exceptions—such as chemists' shops, booksellers' (and news agents) shops—must be closed at 6 p.m. on Monday, Tuesday, and Thursday. On Friday at 6 p.m., if the shops be closed on Wednesday at 1 p.m., but if closed on Wednesday at 6 p.m., and

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on Saturday at 1 p.m., the shop may be kept open till 10 p.m. on Friday. If closed on Wednesday at 1 p.m. the shop may be kept open till 10 p.m. on Saturday. The most important provision in the Wages Boards Act is in regard to the fixing the minimum rates of wages and piece work.

The leading principle of the Wages Boards is contained in a communication published in 1894 by the Rev. Charles F. Aked, late of Liverpool:—

I regard this demand for a living wage, with all that demand implies, as a most profoundly important and far-reaching movement of the present century. It fastens a check upon competition; it limits a selfish individualism; it opposes to the vices and scandals of sweating the solid block of an irreducible minimum in the cost of production. I am not clear that it is our business, once sure of the absolute righteousness of the case, to consider temporary effects. I should be inclined to plead for a little healthy recklessness. The cold-blooded calculator is so often wrong, the enthusiast who throws himself on God is so often right. Nevertheless, I am convinced that, if the producers could secure this irreducible minimum, a saner and juster national life would inevitably be built upon such broad and strong foundations!

Victorian legislation in connection with the regulation of labour conditions, under the supervision of a Chief Inspector of Factories who has under him a large staff of district inspectors, has given satisfaction to the Labour Party. The system in New South Wales—the State, by the way, whose prosperity and industrial development since the inauguration of Federation is even greater than that of Victoria—differs in many respects. In New South Wales a remedy for labour disputes has been sought by the passing of (1) An Industrial Arbitration Act in 1892; (2) A Conciliation and Arbitration Act in 1899; (3) An Industrial Arbitration Act in 1901; (4) An Industrial Arbitration (Temporary Court) Act in 1905; (5) The Industrial Disputes Act in 1908; and (6) The Industrial Disputes Amendment Act in 1909. The Boards and the Industrial Court of New South Wales, however, have failed to give satisfaction to the wage earners. The Labour Party in New South Wales—and, in fact, the party in all the six States within the Commonwealth of Australia—is aiming at a uniform Federal law, based on the Victorian model.

Until the year of the maritime strike there were many cross currents in the Australian Legislatures, and Members who had been sent into Parliament by the votes of working men often forgot the source of their power. They did not always act in accordance with pre-election promises. The trades unions, therefore, as already mentioned, resolved to be represented by

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Labour men only. The "New Unionism" did not want "representatives" in Parliament. The candidates elected were to be "agents" of the wage earners, amenable to discipline by the elected leaders of the party. They were to act as a solid body. The equation of sectarianism was to be eliminated. At the first General Elections in New South Wales, after the maritime strike, out of forty-five Labour candidates sent to the polls thirty-six were returned. Before the House assembled the first Labour Party met in caucus and adopted the following resolution :

(a) That, in order to secure the solidarity of the Labour Party, only those will be allowed to assist at its private deliberations who are pledged to vote in the House as a majority of the party sitting in caucus has determined. (b) Therefore, we, the undersigned, in proof of our determination to vote as a majority of the party may agree, on all occasions considered of such importance as to necessitate party deliberation, have thereto affixed our names.

Nearly all signed the pledge. The party, however, subsequently split on the fiscal question, as New South Wales was still under Free Trade. But the new force, nevertheless, made itself immediately felt in the House, which then consisted of 141 members.

Just before the elections of 1894 the new Electoral Act reduced the membership of the Legislative Assembly of New South Wales to 125, and payment of Members was introduced. The faithful remnant of the first Labour Party held together, and the following new form of pledge was confirmed :—

(a) That a Parliamentary Party to be of any weight must give a solid vote in the House upon all questions affecting the Labour Platform, the fate of the Ministry, or calculated to establish a monopoly, or concede further privileges on the already privileged classes, as they arise; and

(b) That, accordingly, every candidate who runs in the Labour interest should be required to pledge himself not only to the Fighting Platform and the Labour Platform, but also to vote on every occasion as the majority of the Labour Party in caucus decide.

The new pledge caused further splits in the New South Wales Labour Party. It was found to be unworkable, and finally it was agreed to adopt a definite "platform," the candidate pledging himself to vote in the House for :—

(1) Land Value Taxation; (2) Mining on Private Property; (3) Abolition of the Legislative Council—the Second Chamber—and the substitution of the Referendum; (4) The establishment of a National Bank; (5) Compulsory Eight Hours Legislation.

The plan of adopting a platform has been followed ever since 1894. In the Parliament elected that year there were twenty-seven pledged and independent Labour Members, and when the two sections became reconciled the following year the solid Labour Party was in a position to command terms in the House.

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At the election in 1898 the Labour Party's platform was:—Abolition of the Upper House; the Referendum; Establishment of a National Bank; State Pensions for Aged and Infirm Persons; and Local Government. Nineteen Labour Members and four Independents were returned, the Free Traders numbering 46, and the Protectionists 56. The Labour Party held the balance of power.

In 1903 the Legislative Assembly of New South Wales was reduced from 125 to 90, and at the elections that year twenty-five Labour candidates were returned. Their position in a reduced House became strong as the "Third Party," especially as the conflict between Free Trade and Protection was at an end, a uniform Commonwealth Tariff having come into force. In 1907 the Labour Party increased to 32 members; and the present year's elections have resulted in the formation of a Labour Government, with Mr. J. S. T. Mc.Gowen as Premier.

In Queensland Quinquennial Parliaments and a nominee Upper Chamber militated against the representation of Labour, which, frankly admitted, was a Socialistic movement in the Northern Australian colony. In 1893 Triennial Parliaments were introduced, and, following the great strike and the failure of the Queensland National Bank, 16 Labour candidates were sent by the electors to a House of 72. In 1896 the Labour Party increased to 20 members, and in 1899 to 23. Mr. Andrew Dawson formed a Labour Government which only lasted three days. At the elections in 1904 the Queensland State Labour Party rose to 35. Mr. Kidston, its leader, however, split the party. It, nevertheless, is a power in the House. South Australia has a solid Labour Party. The first Labour Government in that State, of which the late Mr. Thomas Price was Premier, came into power in 1905, and Mr. J. Verran, the present Premier, is following in the footsteps of his honest and level-headed predecessor. Western Australia had a short-lived Labour Government in 1903-4; and at the recent elections the Labour Party scored a great victory. At the time of writing—October 14, 1911—Mr. John Scaddan formed a new Labour Ministry, the Labour Party numbering two to one in the Assembly of 50 members. Tasmania has a Labour Party, which, however, is not very strong as yet. In Victoria, formerly the most important centre of trades unionism, the State Labour Party, although it has considerable power in the House, and is able to make terms with the Liberals, has not made any great progress since the railway strike in that State. Altogether there are at the present time—including the Federal Legislature—about 200 Labour Members sitting in seven Parliaments, and there are

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four Labour Governments—that of the Commonwealth, and in the States of New South Wales, South Australia, and Western Australia.

As far back as the year 1854 the late W. C. Wentworth had advocated federation of the Australian colonies. The idea was, however, not taken up by practical statesmen till the Conference of Premiers met at Hobart in 1895, when it was agreed that Federation "was the great and pressing question of Australian politics." The movement became very popular in Victoria, and the newly-formed Australian Natives' Association was a very enthusiastic supporter of a Federal Australia. The Labour Unions were opposed to Federation, which they regarded as a device proposed by the capitalists to crush labour. At the second plebiscite 141,386 votes were cast against Federation. There was, however, a majority of 236,602 votes cast for Federation. The Labour Party was disheartened, but there was a surprise in store. The working people of Australia were very soon to discover that their lot under Federation could be likened to the fate of Saul, King of Israel, who went in search of asses and found a kingdom.

In the first Federal Parliament, which was opened by King George—then Duke of Cornwall and York—on May 9, 1901, twenty-four Labour men took their seats—16 in the House of Representatives, which consisted of 75 members, and 8 in the Senate of 36. Mr. J. C. Watson, a compositor by trade, was elected leader of the Federal Labour Party, which asserted its power from the outset by exacting promises from the Liberal Government for supporting it. At the General Elections for the second Federal Parliament, in 1904, the Labour Party increased to 25 in the House of Representatives and to 14 in the Senate. There were thus three parties in the House of Representatives, and the Liberal Government was dominated by the Labour Party. A month after the opening of the second Federal Parliament the Government got into difficulties over the Conciliation and Arbitration Bill. A Labour Member moved an amendment to make the Act apply to the railway employes of any State in the Commonwealth, and it was carried by 26 to 21. The Bill was dropped, but was reintroduced the following month, and Mr. Andrew Fisher, on behalf of his party, moved to include the Public Service under the Bill. The motion was carried by 38 to 29. The Deakin Ministry resigned, and Mr. J. C. Watson became Prime Minister and Treasurer.

The first Federal Labour Ministry, which held office for about four months, established an excellent reputation for honesty and

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administrative ability. Mr. Deakin, as a Liberal, gave the Watson Government temporary support. Then the Reid-McLean Government was formed, and held office for about eleven months. In July, 1905, Mr. Deakin formed his second Administration, which carried on till November, 1908. Meanwhile the third General Elections took place in December, 1906, at which 27 Labour Members were elected to the House of Representatives, whilst in the Senate the Labour Party had 15. The second Federal Labour Administration came into office in November, 1908. Mr. Fisher left the selection of Ministers to the Labour caucus. The second Federal Commonwealth Labour Government was also short lived. Mr. Deakin formed his third Ministry in June, 1909, but was defeated by Mr. Fisher in April, 1910. It was during the third Deakin Administration that the two-party system was inaugurated in the Federal Parliament, all sections having agreed on fusion, with the avowed object to crush the "Socialists," the new designation given to the Federal Labour Party. On the one side were representatives of the employers of labour, and on the other side were the representatives of the masses. The Federal Labour Party, however, held its ground firmly, and now it has a working majority in both Houses of the Federal Legislature.

The objective of the Federal or Australian Labour Party's platform is:

(a) The cultivation of Australian sentiment, based upon the maintenance of racial purity, and the development in Australia of an enlightened and self-reliant community. (b) The securing of the full results of their industry to all producers by the collective ownership of monopolies, and the extension of the industrial and economic functions of the State and Municipality.

The pledge is as follows:—

I hereby pledge myself not to oppose the candidate selected by the recognised political Labour organisation, and, if elected, to do my utmost to carry out the principles embodied in the Australian Labour Party's platform, and on all questions affecting the platform to vote as a majority of the Parliamentary Party may decide at a duly-constituted caucus meeting.

Unhampered by any veto of the Second Chamber, the Commonwealth Labour Government is able to translate its general platform into legislation. The Democracy in all the States is thus looking for unified Labour legislation to the Commonwealth Parliament, to supersede the diversified State Labour laws. Two systems, based upon different principles, exist in Australia at present for the regulation of wages and the settling of industrial disputes. In some States there are Wages Boards, in others Arbitration Courts. There is also the Arbitration Court of the Commonwealth, which, however, can only deal with disputes if

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they extend beyond the limits of one State. To bring about uniformity, and make the "New Protection" efficacious, the Commonwealth Government passed new legislation. Briefly stated, the "New Protection" in Australia is a term applied to the Customs Act and Excise Act passed in 1906. Duties on imported goods were raised in 1906 to protect the Australian manufacturer. But the manufacturer is compelled to pay "fair and reasonable" wages to those engaged in the protected industries, and in the event of non-compliance with the "fair and reasonable" wages clause the manufacturer has to pay one-half the duty payable on the imported article. In the noted "Stripper-Harvester" case the Federal Arbitration Judge awarded the men higher wages than were being paid by the manufacturers. The employers appealed to the Federal High Court, and a majority of that Court gave judgment in favour of the employers, declaring that the Commonwealth Act of Parliament dealing with the question of wages was "unconstitutional." Thereupon the present Fisher Government proposed two laws for the alteration of the Commonwealth's Constitution regarding industries and the regulation of business concerns. The first law proposed to amend the Constitution so as to give the Commonwealth Government increased powers to deal with trade and commerce, corporations, industrial matters, and trusts and monopolies. The second law proposed to insert a section in the Constitution Act empowering the Commonwealth Government to make laws affecting monopolies. Parliament passed the two Bills mentioned, but before they could become law it was required, under the Constitution, to submit to a Referendum the proposal to alter the Constitution. The question was submitted to the Australian electorate as a whole, but the vote went against the Government proposal. It affects, principally, 266,405 persons working in 13,197 factories, whose output in 1909 amounted to the value of £107,409,733. The total amount of wages paid in the factories during 1909 was £21,105,456. The value of land and buildings occupied as factories was £27,677,559, and that of the plant and machinery £26,877,242. Miners, wool shearers, and all classes of unskilled labour are also more or less affected. The Government, however, does not accept as final the recent verdict of the country, which was recorded during the Commonwealth Prime Minister's absence from Australia.

When we consider the magnitude of Australia's industrial activities, it is marvellous how efficiently the Labour Government is discharging its duties, not only to its own class but to the

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people of a continent. A few figures suffice as evidence of the country's material progress under a Labour Government. The Commonwealth Government revenue collected in the financial year of 1909-10 was £15,540,669. The States also collected in the year:—Revenue from taxation, £4,017,660; from Public Works and Services, £19,645,906; and Stamp Duties, £833,966; making a total of £40,038,201. Amongst the public utilities which are the outcome of "State Socialism" in Australia are the 17,000 miles of Government railways. The Mints at Sydney, Melbourne, and Perth coined last year £10,987,461 worth of gold produced in Australia. The deposits in the banks amounted last year to £135,031,491; and in the Government Savings Banks £53,117,498. The coin and bullion held by the banks amounted to £30,149,628. The value of Australian exports last year was £116,491,000, and the imports amounted to £51,172,000. The average property of each adult in Australia is £744; the total of private wealth about £1,725,000,000. Then there are the numerous public utilities and the Crown lands representing an enormous amount of wealth. Synchronous with the ascendancy of the Labour Party, whose success is the result of moral causation, loyal Australia is undoubtedly also the most prosperous over-seas dominion under the British flag.



Ceylon: The Country and its People.

BY HENRY W. CAVE, M.A., OXON., F.R.G.S., M.R.A.S.

ON the map of the world it would be difficult to find any region more amenable to literary treatment than the British Crown Colony of Ceylon. Whether regarded from a standpoint archæological, historical, geographical, ethnological, or economic, it possesses attractions that appeal to the imagination of the white races. The very name of Ceylon carries a charm that springs from a consistently beautiful reputation, and the desire to see the wonderful island is noticeably almost universal. Great natural beauty is but one of its many allurements; symbols of a great past are scattered over the land; no other country, save perhaps Egypt, can offer such a fascinating field of interest to the archæologist; nor is there a province of the adjoining continent of whose history we know so much. An unbroken dynasty lasting upwards of two thousand years—the longest in history—is an undisputed claim of the Sinhalese, whose records as a nation are detailed in contemporary chronicles and verified by the imperishable remains that rear their heads above the forests. The glories of the nation were great; but even so were the vicissitudes which it endured, and when at length the British entered upon the task of its regeneration in the year 1796 it had become a miserable remnant of whilom greatness. But civilised colonisation and beneficent policy gradually wrought a change that makes Ceylon to-day one of the freest, happiest, most prosperous and attractive countries in the world.

GEOGRAPHICAL FEATURES.

The geographical situation of Ceylon, lying six degrees N. lat. and almost attached to the southernmost part of the Indian coast, has a most important relation to its modern economic development, the success of which depends mainly upon facilities for a cheap supply of immigrant labourers from the mainland, and in some degree also upon the favourable opportunities for shipping produce which are presented by the position of Colombo as a convenient spot on which converge the steamships of all nations. These special features of its situation are sufficiently compensating to enable Ceylon to compete with countries whose yield of produce may be greater, but whose labour and transport are more costly.

CEYLON: THE COUNTRY AND ITS PEOPLE.

The importance of Ceylon, like that of the mother country, is out of all proportion to its area, which extends only to 25,481 square miles (16,307,840 acres), or rather less than half of England and Wales. Its greatest length from north to south is 271 miles, and its greatest breadth 137 miles. In outline it resembles a pear with the narrow or stalk end to the north. In the south central or broadest portion there is a grand upheaval of about three millions of acres, having numerous ledges at various elevations and culminating in a height of 8,300ft. The whole of this surface is broken and rugged, exhibiting a vast assemblage of picturesque mountains whose heights for the most part are now covered with tea plantations and whose valleys are filled with new forests of rubber. Surrounding this region stretch the undulating plains which compose the greater portion of the island and display the more native forms of culture, such as rice, cocoanuts, cinnamon, and citronella; while beneath the soil lies an abundance of graphite or plumbago. Further north a plain stretches from shore to shore, almost uncultivated, very sparsely inhabited, and forest covered, yet possessing a ruined irrigation system which two thousand years ago excelled all that modern science and skill has been able to accomplish in modern times, and containing buildings which in their ruined state are greater than any of which Europe can boast. Still further north the scene again entirely changes, and the landscape presents the smiling gardens and fields of the Tamil agriculturist who has settled in the peninsula of Jaffna, the northernmost part of the island. The coast of Ceylon is varied and picturesque, a considerable portion being fringed by cocoanut palms, and having a sandy beach upon which surges the dazzling foam of enormous breakers. Here and there it is bold and rocky, and in some parts considerably elevated, forming superb headlands. On the south-east and north-west nature provides salt for the inhabitants by means of evaporation and deposit in shallow lagoons. Harbours are few, only three being serviceable for large steamships, namely, Colombo, Galle, and Trincomalee. The last-named, one of the finest and largest natural harbours in the world, is unfortunately situated inconveniently on the north-eastern coast; the harbour of Galle is dangerous, and so the artificial harbour of Colombo practically does duty for the whole island.

CLIMATE.

Not the least of its attractions are the variety and choice of climate that Ceylon affords, due in great measure to the circumstance that its mountain system forms an obstruction in the path of the monsoons. These powerful currents of air,

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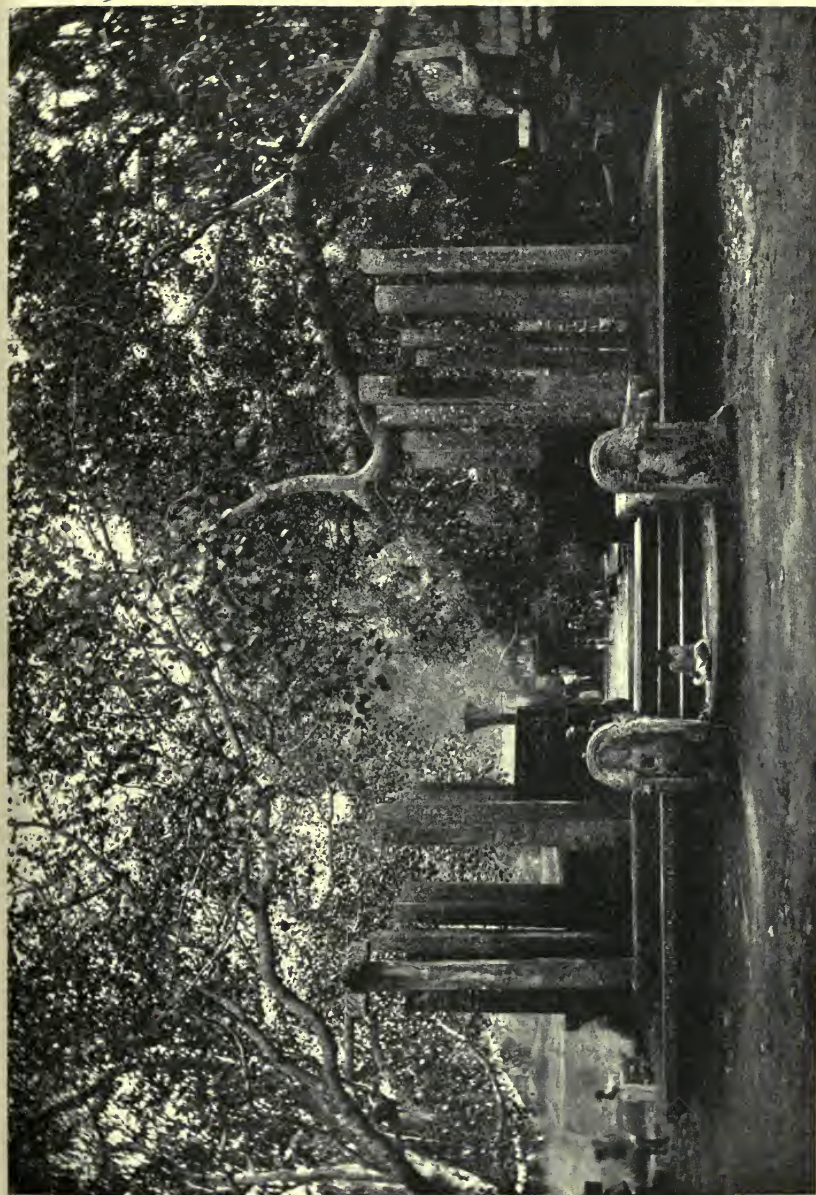
which move in regular course and for definite periods, are forced upwards in varying degree as they reach the masses of elevated land opposed to them, with the result that they discharge their moisture in heavy downpours of rain on the hither side; then, passing over the heights, they become dry and cool or dry and hot in accordance with various conditions of configuration and altitude as they descend and sweep over the land that intervenes between the ranges and the sea. In a general way, therefore, it may be stated that during the south-west monsoon from April to September the degree of moisture is highest over the western portion of the island, and that for the rest of the year during which the north-east monsoon prevails the reverse is the case. In point of salubrity Ceylon is unrivalled amongst tropical countries. Its varying zones are easily defined, and may be classified as (1) moist and hot, but tempered by cool sea breezes, with a temperature of 75° to 85° F., and rainfall 75in. to 90in., as in most of the maritime provinces of the west and south; (2) hot and dry, as in the north and north-west, with a rainfall under 20in.; (3) humid and warm, as in the hilly regions bordering the great mountain belt, with a shade temperature of 75° F. by day and 70° F. by night, and a rainfall of 100in. to 150in.; and (4) temperate, as in the tea districts of the mountains, where the shade temperature averages by day 70° to 65° F., and rainfall 100in. to 200in. according to elevation, aspect, and other causes. There are no seasons as we know them in Europe; the difference in the various districts lies between hot and a little hotter or cool and a little cooler. The weather to be expected at various centres of interest during any given time of the year is of great importance to the intending visitor, who should consult "The Book of Ceylon," published by Cassell and Co., for fuller details than are possible here.

THE STORY OF THE SINHALESE PEOPLE.

Three thousand years ago, when the Sanskrit-speaking Aryans of the north of India had not as yet emerged from obscurity, the whole of Ceylon was peopled by barbarous tribes, a wretched remnant of whom still exist in the wilds of the Bintenne country. But before the dawn of civilisation fell upon England, history tells us of the marvellous colonisation of Ceylon. People of the Aryan race had discovered the wonderful resources of this beautiful island, had conquered and colonised it, and by a system of irrigation, which is the admiration of the greatest engineers of our own time, had brought the whole country into a high state of culture; moreover, they had built beautiful cities, the remains of which at this day hold a pre-eminent position amongst the

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wonders of the world. When we come fully into the domain of authentic history, some three centuries before the present era, we find these people of the Aryan race a great nation of Sinhalese, in a high state of civilisation for the period, and numbering probably ten millions. Their language was closely affiliated to Pali, a dialect of the Sanskrit which was cultivated by the Aryan invaders of Central India. Ceylon was the chief emporium of the Eastern world, and there was no King in India whose wealth could compare with that of its ruler, the precious products of whose dominions readily commanded ample supplies of the luxuries of other nations. For our purpose of a short historical sketch we need go no further back than the third century B.C., when Devanampiya Tissa reigned in the mighty city of Anuradhapura. Here to-day we may see the ruins of his temples and monuments and the evidences of an ideal condition of life and culture at that early period. There was an entire absence of the impenetrable jungles that now cover the north central province of Ceylon. The whole prospect was one of fertility and resource. The ingenuity of the people had risen to the call of necessity, and by a marvellous system of irrigation periods of cultivation were brought under the will of the husbandman, the lands which were subject to drought becoming the adequate support of millions. Large tracts of rice and gardens stretched far away to the horizon, each cluster having its own lakelet fed from the parent tank, and thus ensured of a never-failing harvest. In the very centre of this vast stretch of cultivation, where now lie the almost imperishable ruins that are the proofs of these statements, there arose the mighty capital whose lofty palaces, monuments, and monasteries covered the land for a space of two hundred and fifty square miles. Previous to the year 307 B.C. the national religion had been Brahman; but about that period King Tissa welcomed Buddhism at the hands of the Prince Mahinda, a son of his friend Asoka, Emperor of India, and an earnest patron of the new faith which had spread throughout the valley of the Ganges. To this circumstance is attributed the eager craving of a whole series of Sinhalese Kings for huge shrines and extensive monasteries which they erected in honour of the lord Buddha, and doubtless keeping in view favourable transmigration for themselves at the time of death. It would be difficult to over-estimate their resources, since in the reign of King Tissa alone were built a large number of religious edifices that have defied the destructive tooth of Time for two thousand three hundred years; while later Kings added many shrines, any one of which would in modern times occupy 5,000 masons seven to ten years, and cost a million



THE SACRED BO TREE AT ANURADHAPURA.



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pounds sterling. Many contain enough materials to build 8,000 houses with 20ft. frontage, or a whole town for fifty thousand inhabitants. Such structures are not outdone even by the pyramids of Egypt; yet they were the numerous ornaments of a Sinhalese city, and constructed with exquisite finish, much of which is traceable at this day. Their foundations were laid to the depth of 100ft., and composed of alternate strata of stone and iron cemented one on the other. Upon these pedestals of massive granite were placed and surrounded by sculptured elephants, which appeared as bearers of the superstructure rising to a height of 400ft. At the four points there were handsomely-sculptured shrines, the whole being girdled by a stylobate of worked granite in which were set concentric circles of slender monolithic columns with exquisitely carved capitals. The sacred bo tree, still flourishing, was planted in Tissa's reign, and is probably the oldest living relic of the past in the whole world. Around it were built a beautiful court and tiers of sculptured terraces. All that is left of a magnificent entrance to the enclosure is seen in our picture—a few bare monoliths and the door guardians that have been doing duty for upwards of two thousand years. Extensive monasteries are attached to every temple and shrine, many of them as large as an English country town. Especially beautiful were the steps leading to the entrance halls, supported on either side with gracefully-sculptured guardians. The rich scrolls of the balustrading and the intricate carving of the "moonstones" which pave the entrances of the flights can still be seen, and attest the skill of the Eastern sculptor before the Christian era. In one of these buildings were a thousand rooms disposed in nine storeys, the massive structure being built upon eighteen hundred monoliths covered with chased copper and set with precious stones. The superstructure has now disappeared, but the columns and basement still remain. Ceremonial ablution was a constant practice, handsome baths being constructed on a commensurate scale, many of them measuring about 100ft. by 60ft., and 25ft. in depth, paved with marble, with tiers of granite rising from the floor to the surface. The upper part was adorned with beautiful mouldings, and at either end were flights of marble steps with handsome balustrades. There were broad streets spanned by arches leading to the shrines, palaces, and temples that occupied some twenty square miles of the inner city, and without this sacred enclosure for two hundred and fifty square miles stretched the hives of industry where the artisans were located. The organisation was thorough, and is attested at this day by inscriptions in the solid granite which are still legible and

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deal with every detail of life and every item of ceremonial observance. Such was the capital of the Sinhalese Kings in the two centuries that preceded the birth of Christ and the early times of the present era. Even as early as Tissa's reign the people had developed all those noble qualities of creative power, industry, unity, and resourcefulness that form the finest elements in the growth of civilisation, and in all probability if they had not been harassed by the Dravidian races of Southern India they would have endured, setting forth a magnificent example to the whole Eastern world. But trouble came as early as the third century B.C., when the Tamils of Southern India began a series of incursions which extended over many centuries, in the course of which the Sinhalese throne was frequently usurped and held for varying periods. These intermittent wars were very destructive to a people whose dispositions were gentle and whose tastes were eminently suited to the arts of peace, and although they struggled bravely with the circumstances as they arose, and expelled their invaders again and again, keeping the dynasty to their own blood for long periods, and even becoming most glorious in the twelfth century, when their capital of Polonnaruwa was the largest city in the world, yet eventually they dwindled and decayed under the incessant strain and the admixture of their unworthy conquerors with their own communities, till at length, when the invasion of their country by the white man began in 1506, they were a degenerate few, keeping up a semblance of government in places remote from their glorious cities of the past, their wonderful irrigation works destroyed, and the possibility of restoration gone for ever. Yet this nation can still boast that it was never really conquered and subdued, and that its long dynasty of 2,300 years only ended in a willing compact with the British and not in compulsion.

At the beginning of the sixteenth century political authority throughout the country had become divided amongst numerous minor princes or chiefs, who held their courts with some semblance of dignity in at least half a dozen petty capitals. The monarch of the south-west was harassed with the intrigues and ambitions of other claimants to the throne when the Portuguese, who had for eight years maintained a fleet in Indian waters, craftily gained his goodwill by promises of military aid, and thus obtained a footing in Colombo. They succeeded in establishing themselves securely, eventually gaining possession of all the maritime provinces, of which they remained the masters for 150 years. But by strenuous defence the Sinhalese of the interior retained their independence under the Kandyan Kings. At length the Dutch appeared on the scene, and after a twenty

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years' struggle, ending in 1656, successfully expelled the Portuguese. During the century and a half that ensued frequent unsuccessful attempts were made to gain possession of the whole country; but the brave Kandyans always emerged, and the Dutch, like their predecessors, were limited to the trade they could command by possession of the seaboard. It remained for the British to introduce civilised colonisation throughout the length and breadth of the island and to develop its resources. But even the British found the task of gaining the interior to be one of such great difficulty that they did not complete it for twenty years after they had taken over the government of the maritime provinces.

On the 18th of February, 1815, nineteen years after the capitulation of Colombo, Sri Wickrama Rajasinha, the last King of Ceylon, was captured by the English, and thus the Sinhalese dynasty, which through constant vicissitudes had endured for 2,357 years, became extinct. For three centuries, by three European Powers, repeated attempts had been made to capture the Kandyan kingdom. The final scene was enacted at Bomuré, a hamlet thirty miles from Kandy, where an old Sinhalese man still points out to the traveller several trees that were growing there at the time of the capture. Few nations have suffered more or for a longer period; indeed, it may be safely asserted that the blessings of prolonged peace were withheld from Ceylon throughout her whole history until the nineteenth century, when Britain entered upon its task of regeneration and good government. What a century of British rule has accomplished may be gathered from the description of the country and the people of the present day given in the following pages.

THE BRITISH ADMINISTRATION.

The government of Ceylon is under the direct control of the Minister who happens for the time being to preside over the Colonial Office in London; but the actual administration is placed in the hands of a Governor, assisted by an Executive Council of the chief five officials in the colony, and a local legislature partly elective, but consisting of a preponderance of officials. All ordinances are subject to the approval or veto of the Secretary of State in London. This system, which in theory seems superbly autocratic, works well in practice, and to it is mainly due the present high place which Ceylon undoubtedly holds amongst British possessions. The functions of government are carried out by a Civil Service modelled on that of India. For the purpose of local administration the island is divided into nine provinces under officers designated Government Agents, who are

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responsible to the Central Government, the seat of provincial administration being located in the chief town, while an Assistant Government Agent for each province acts in a similar capacity over a sub-division, having his office or Kachcheri in the town of second importance. The details of government in rural districts are delegated to native officers, whose designations vary in different parts of the colony. All cannot be detailed here, but as an example we may take the plains of the west, where the most exalted rank is that of Maha Mudaliyar, or head of the low-country chieftains, who acts as native *aide-de-camp* to the Governor; next come the Mudaliyars of the Governor's Gate, a title conferred in recognition of public services. Mudaliyars of the Atapattu have jurisdiction over the sub-divisions of provinces in subordination to the Assistant Government Agents or other officers of the Civil Service; various other Mudaliyars have duties attached to a number of offices, the title serving to indicate their rank and precedence. Next come several classes of Mohandirams, who are lieutenants of the Mudaliyars, and below them come Arachchis, who have charge of villages. By means of these various officers the orders of the Government are executed in areas difficult of access, and where the conditions of life are still primitive. The methods in principle are the same as those of English in feudal times, and, although they may seem archaic to the stranger, he who is acquainted with Ceylon understands how well suited they are to the conditions of life prevailing among the rural Sinhalese, and how much more acceptable to the people are their own time-honoured customs than the latest elaborations of theoretically perfected administrations. By these native officers agricultural pursuits are supervised, revenue collected, crime suppressed, roads maintained, and all public affairs watched over with a sort of patriarchal authority which the villager appreciates and understands. In their very uniforms Oriental customs are maintained. The tunic of a Mudaliyar is of silk, long and ornamental, with a large number of gold loops and buttons, a sword belt bedecked with gold lace, and a sword with gold hilt and scabbard of silver inlaid with gold. The Maha Mudaliyars' uniform is of a similar character, but of velvet instead of silk. The Mohandirams wear uniforms similar to the Mudaliyars, except that their sword belt is of plain gold lace. The Arachchis have silver loops and trimmings. These official dresses are emblematic of rights and privileges as well as of authority; they and the system they represent are an important relic of the ancient government of the country which the British wisely recognise and perpetuate. Nor is this government of the Sinhalese villager through his own

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chieftains limited to matters affecting agriculture and revenue; a system of village judicial courts, known as Gansabhawas, provides for the settlement of all trivial disputes and the punishment of minor offences. Over these tribunals are set native presidents and itinerating magistrates appointed by the Government. All courts, revenue offices, dispensaries, schools, and other Government institutions are periodically inspected by the Government Agent. The system varies little in the Kandyan and the northern and eastern provinces save in the titles borne by the officers or chiefs.

POPULATION.

In population Ceylon has doubled during the last half century, and now amounts to rather more than four millions. The following table gives approximately the proportionate numbers of the different races:—

Sinhalese (Buddhists)	2,625,000
Tamils (Hindoos) from Southern India, mostly employed on the Tea and Rubber Estates	1,180,000
Moors, or Indo Arabs (Mahommedans), mostly traders.	240,000
Burghers, mostly descendants of mixed marriages	25,300
Malays'	12,100
Various races, including Afghans, Bengalis, Parsees, Maldivians, &c.	12,500
British and other Europeans	9,000

About half the native population is employed upon the tea, rubber, cocoa, and other estates brought under cultivation by British colonists, while native agriculture in cinnamon, coconuts, citronella, rice, sugar, tobacco, is the occupation of a million. Other economic industries include plumbago mining, gem digging, pottery, coir manufactures, and jewellery; while the popular occupations in the nature of professions are official positions under the Government, medical, legal, educational, Buddhist monks, astrologers, and devil dancers. This population does not congregate in the towns, but is distributed throughout the cultivated portion of the country in no less than thirteen thousand villages, while the towns of the whole island number only twenty-eight.

COLOMBO.

Of these only Colombo can lay claim to any considerable commercial importance. This, however, is not only the chief port of the colony, but is of immense importance as one of the greatest junctions of the shipping world. Upon Colombo steamships of all nations converge for coal and the exchange of freight and passengers. From twenty to forty steamships are

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always to be seen within the harbour, and the busy life that fills and surrounds them indicates the importance of time in conducting their business. In the course of the year ships are here entered and cleared amounting to a tonnage of ten millions. The volume of business which such figures suggest is striking, not the least important consideration being the constant and regular shipping of the colony's produce to the markets of the world. The harbour, which is entirely artificial and encloses nearly seven hundred acres, was constructed by the colony at a cost of two and a half millions sterling. It has been about thirty-five years in course of construction, and is only now reaching its completion in an extension of the south-west arm to protect the entrance. The population of Colombo is about 185,000, and its area within the municipal boundaries is ten square miles. For our purpose of a short description we may make three divisions: (1) The European business quarter, known as "The Fort;" (2) The Cinnamon Gardens, or residential quarter; (3) The Pettah, or native quarter. In few of the world's ports is the traveller offered so pleasant a prospect upon landing. The broad streets of the Fort, shaded by flowering trees, the excellent roads macadamised with red laterite, and the capacious merchants' offices and other buildings of architectural merit impress the stranger by their pleasant and prosperous aspect. The Fort, which no longer bears its literal meaning, is now composed of the chief residence of the Governor, the departmental offices of the Government, hotels, banks, merchants' offices, and stores. Here the chief part of the colony's trade is conducted, and the whole surroundings are significant of Ceylon's great prosperity. How steadily progressive that prosperity is may be judged from figures representing the colony's trade for the last twenty years. During that period the revenue of the harbour has gradually increased from £15,000 to £140,000, and the value of imports and exports from £11,000,000 to £28,000,000. The following are the chief products exported: Tea, cocoanuts (cocoanut oil, desiccated cocoanut for confectionery, copra, poonac), cocoa, cinnamon, rubber, cinchona, cardamons, citronella oil, and plumbago. The export of tea for the year has reached 182,000,000lbs., desiccated cocoanut 30,000,000lbs., and while the export of rubber was only 1,600 tons in 1910 it is estimated that it will reach 10,000 tons by the year 1914. As may be surmised from the nature and sum of these products the offices of the produce brokers and estate agents are the predominating feature of the Fort.

Immediately to the south of the Fort is an open lawn known as Galle Face, about one mile in length and 300 yards wide,

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flanked on one side by the sea and on the other by a fresh-water lake. It is controlled by the military authority, but used by the public as a recreation ground. Still further south is the residential quarter of the wealthier classes, extending for two miles along the coast road and stretching inland over the Cinnamon Gardens and Victoria Park. This locality in the days of the Dutch occupiers of Colombo was a famous reserve under cultivation of cinnamon, and there are still many thousands of cinnamon trees to be seen; but they are not now cultivated, and are rapidly giving way to the ornamental gardens of new bungalows. The whole neighbourhood is very picturesque; each residence nestles in a paradise of palms and flowering shrubs of infinite variety, gorgeous crotons, and creepers innumerable, the latter overgrowing roofs and pillars and climbing the neighbouring trees, which they bespangle with their lovely blossoms. Words cannot describe these places; the colour, the glamour, the atmosphere must be seen and felt to be appreciated. There is no botanical feast in the world more exhilarating than that provided by the roadsides of Ceylon. Huge banyans (*Ficus Indica*) stretch in archways completely over the roads, with their stems all overgrown by ferns, orchids, and other parasitic plants; here and there will be seen a blaze of the flame-coloured gloriosa, golden orchids, various species of orange and lemon trees covered with fragrant blossoms, climbing lilies, an undergrowth of exquisite ferns infinite in variety, all crowned by slender palms of 80ft. or 90ft. high. To this botanical splendour may be attributed the charm which Colombo exercises upon its ever-increasing number of visitors.

The Pettah, or natives' quarter, has its own peculiar interest for the traveller. Here tens of thousands of people, representing great diversity of race and occupation, are somewhat crowded together in many miles of streets all lined with single-storey buildings which are well stocked with every description of goods. There are Sinhalese, Moors, Tamils, Parsees, Dutch, Portuguese, Malays, and Afghans; the variety of costume worn by each race in accordance with caste or social position, from the simple loin cloth of the coolie to the gorgeous attire of the wealthy and high-caste gentleman; the different complexions and forms of toilet, the avocations carried on in the open street, are all entertaining to the visitor who for the first time becomes a witness of the manners and customs of Oriental life. At every turn the eye is met by a fresh picture, and a new subject for study is presented to the mind. This mixed and motley crowd live their life and carry on their labours almost entirely in public. Neither doors, windows, nor shutters interfere with a complete view of

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the interior of their houses and stalls. The handicraftsman works serenely in his open shed, sometimes even in the open street; women are occupied in their most domestic affairs unveiled from the glance of the curious passer-by, and tiny children, clothed only in the rich tints of their own complexions, sport amongst the traffic. All this harmonises charmingly with the conditions of climate and the nature of the people. The heat renders clothing uncomfortable and closed-up dwellings unendurable.

The open character of the native shops is universal; they vary only in the classes of goods they have for sale. Here there are fruits, curry stuffs, dried fish, spices, market baskets, and earthenware chatties. In another we notice baskets of fowls, which here are kept alive, and not as in the poulterers' shops of Europe. There we observe a native medical stall, dignified by the high-sounding title of "Medical Hall." The tin-shop with the tinsmith at work is ubiquitous. The bootmaker is patiently sticking to his last, manufacturing the latest creations in footwear upon the floor of his unfurnished den. In other shops are seen all manner of vegetables and fruits, native manufactures in brass ware, the gay combos or cloths worn by the people, and various useful articles made from the cocoanut and other palms. The customers are almost as varied as the wares. The Sinhalese man of sienna complexion, wearing his long hair gathered up into a knot surmounted by a comb of tortoiseshell, is attired in garb varying with caste, even the comb assuming different forms in accordance with social position. The Sinhalese women, too, have a multitude of distinctions in dress and ornaments. All indulge more or less in jewellery, consisting of necklaces and bangles on both arms and ankles and rings on their fingers and toes. Many Tamil women wear but a single coloured cloth, which they gracefully entwine about their limbs, leaving the right side bare to the hip. The costumes of the native men are even more diverse. The Moormen with shaven heads, crowned with curiously plaited brimless hats; the Parsees in still more curious headgear; the Tamils with religious symbols on their foreheads; the Afghans contrasting with the Tamils in superabundance of gaudy attire—such are the races, and such the dresses of the people we see in the streets of Colombo.

INDUSTRIES SOUTH OF COLOMBO.

For our purpose of brief reference to the most interesting and productive parts of Ceylon no better route can be taken than that provided by the Ceylon Government Railway, which, of course, serves the most important towns and districts. This railway, as its name implies, is owned by the State, to which

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it is a very fruitful source of revenue, contributing an annual net profit of about £300,000. There are in all seven sections, covering a distance of 576 miles. The coast section extends from Colombo along the seaside borders of the western and southern provinces for ninety-eight miles. In this direction we at once make the acquaintance of a large and important native industry, that of fishing. The Sinhalese are a hatless nation, having a national comb for head-dress, but the fishers are exceptional, and crown their lithesome and naked bodies with quaint straw hats. No less curious and peculiar to their country are their craft, which consist of the trunks of trees hollowed out and levelled at the top, balance being secured by an outrigger attachment of two poles extending at right angles and connected at the ends by a float. Such boats stand the roughest sea, and literally fly before the breeze. Thousands are employed in this industry, which is of immense importance in supplying the most useful of all flesh diet in the tropics. The fish themselves are remarkable for their curious shapes and beautiful colours, and in variety amount to no less than six hundred species. Buddhism, the national religion of the Sinhalese, forbids the taking of life, and in earlier times this prohibition must have caused very unfavourable transmigrations for the poor fishers, but the difficulty was once for all overcome by the Portuguese, who, during their occupation of the maritime provinces made wholesale conversion of the fishermen to the Roman faith. So zealous were they as missionaries that the alternative offered to the native was simple decapitation, and so effective was the method that the fisher communities remain faithful to Christianity at this day. The beauty of the scenery to the south of Colombo is enhanced by large estuaries which, being unaffected by tides, provide extensive ornamental lakes near several of the towns. They are dotted with islands, the retreats of multitudes of water-fowl, and are covered with exquisite vegetation.

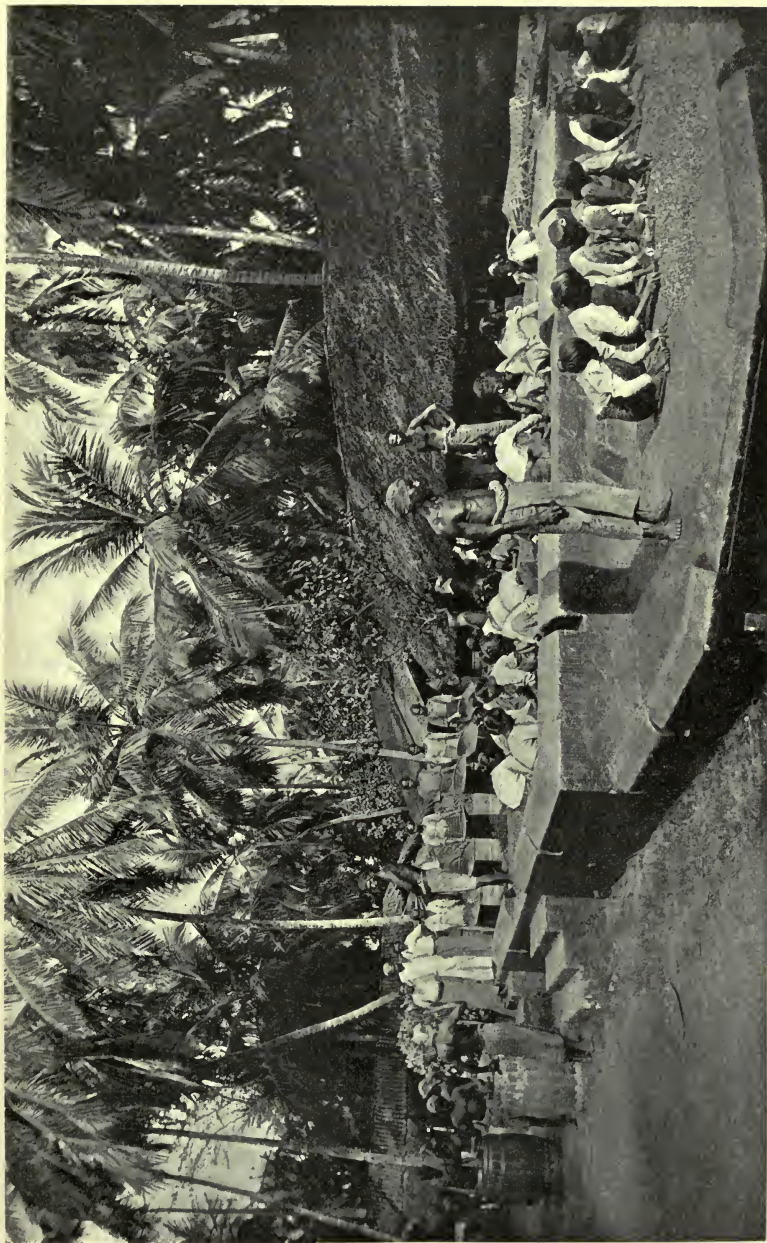
The chief towns that lie to the south of Colombo are Moratuwa, Kalutara, Galle, and Matara. The products which are prominent in the districts around them are cinnamon, rubber, plumbago, cocoanuts, and citronella.

The cultivation of cinnamon does not interest the British capitalist, but possesses an hereditary attraction for the native cultivator to an extent almost inducing over-production. The cinnamon of commerce flourishes only in a small portion of Ceylon near the coast, from twenty miles north of Colombo to the extreme south of the island. Where it grows the air is moist, the rainfall copious and frequent, and the soil dry and sandy

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on the surface with a stratum of richer soil beneath. The Portuguese obtained their cinnamon by enslaving the natives of the Chalia caste and sending them out in gangs of five hundred as searchers and peelers. Then they worked under the most heartless regulations; but, although the occupation is still limited to this caste, we see these people to-day free and happy, thriving in the work that under British rule has brought prosperity and wealth amongst them. It is interesting to note that in the time of the Dutch occupation the largest annual export amounted to 600,000lbs., worth £400,000, and although the present supply has increased to 5,000,000lbs., its value is only about £170,000, so that while the supply has increased nine-fold the value as a consequence has decreased from 13s. 4d. to 8d. per lb. The trees cultivated to produce the cinnamon of commerce are not allowed to grow higher than 10ft. At twelve years old they reach perfection, but will flourish for a century. The harvesting consists in cutting sticks from the trees about the thickness of ordinary walking sticks, from which the bark is peeled off and subsequently skinned, leaving only that part which possesses the desired delicate taste. Finally it is made up into quills or rods, in which form it reaches the market.

Kalutara, twenty-six miles south of Colombo, by reason of its beautiful river scenery has sometimes been called the Richmond of Ceylon. This is, however, an insufficient compliment; its natural beauties are great, and the scenery of the Kaluganga, or Black River, a perfect rhapsody of delight; the shores are resplendent with colour and beauty of trees and flowers; picturesque temples, amidst groves of tamarinds, jaks, talipots, and kitool, lift their heads above the foliage; while on the banks wave the yellow stems and feathery leaves of the bamboos. Amongst the industries that are pursued here is one of immense proportions and productive of a large amount of revenue—the distillation of arrack, the palm-liquor of the country. This highly-intoxicating beverage is obtained by the somewhat unnatural treatment of the cocoanut palm by which it is made to yield drink in place of food. Each tree extends beneath its crown of leaves a long and solid spathe in which are cradled bunches of ivory-like blossoms, bearing the embryo nuts. When the branch is half shot, the toddy-drawer ascends the tree and proceeds to bind the spathe tightly in a bandage of young leaf; he then mercilessly belabours it with a bludgeon of hard wood. This assault is repeated daily for a week or more till the sap begins to appear. A portion of the flower stalk is then cut off, with the result that the stump begins to bleed. The toddy-drawer now suspends beneath each maltreated blossom a small earthenware chattie or gourd to receive the juice.



SORTING PLUMBAGO.

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This liquor is toddy, which is in great favour as a beverage amongst the natives; most of it is, however, distilled into arrack, the brandy of the country. So extensive is this industry that the toddy and arrack licences bring an annual revenue to the colony of about £300,000.

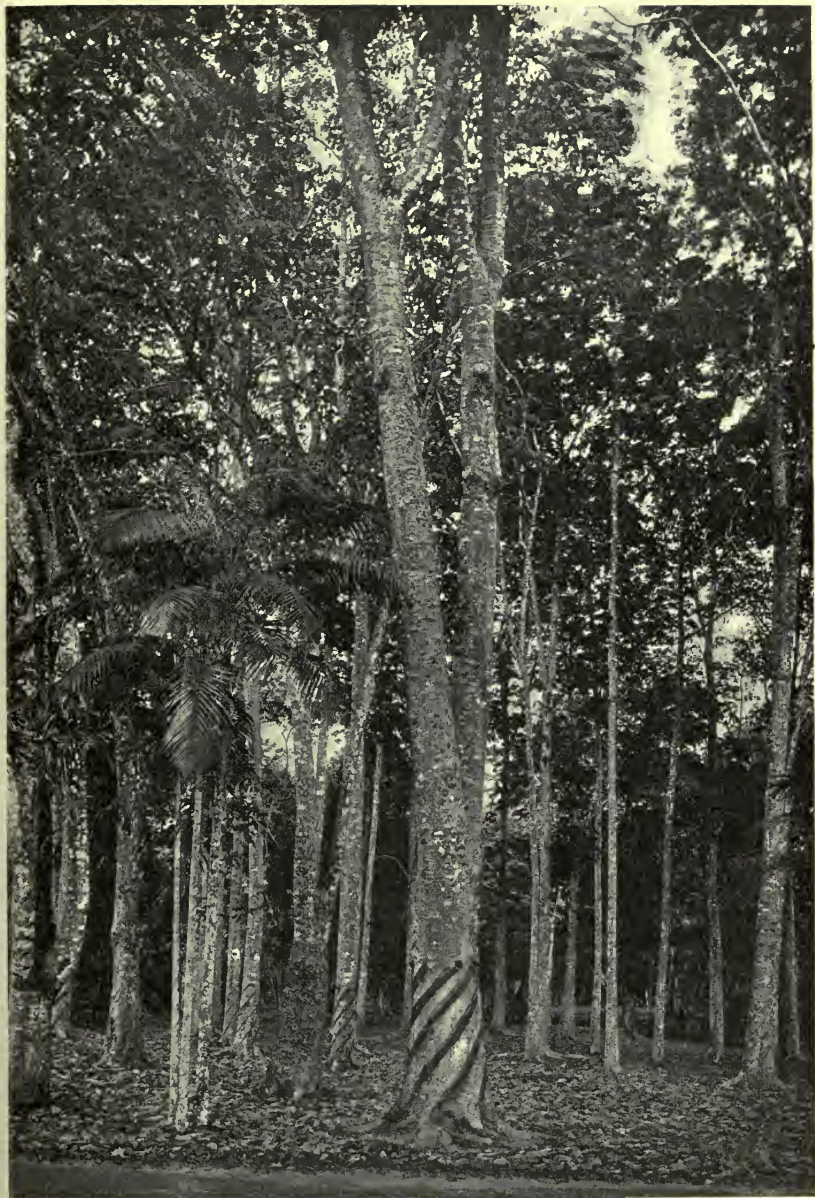
Another important industry which flourishes south of Colombo is plumbago mining. This useful mineral, known by the various names of plumbago, graphite, and black lead, is found in various parts of the world; but nowhere of such excellence and with its refractory qualities in such perfection as in Ceylon. For this reason the Ceylon article is in great demand for the manufacture of crucibles. The industry gives employment to upwards of thirty thousand people, and, being almost entirely in the hands of natives, it has during the last twenty years brought very considerable wealth to the community; in fact, the production is now exceeding £1,000,000 per annum. Evidence of this great increase of wealth amongst the natives of Ceylon is visible on every hand, palatial residences being not the least of the signs of their prosperity.

The cultivation of rubber, which has recently caused such a sensation in the economic world, is prominent in this part of Ceylon, and the district of Kalutara boasts of a large share in the enterprise, possessing already forty-five thousand acres, or about one-fifth of the area of this product in Ceylon. The story of rubber in Ceylon may shortly be told. The foundation of the enterprise in the East dates as far back as the year 1876, when the India Office gave a commission to Mr. H. A. Wickham to supply seeds from the Amazon Valley. The difficulty of providing living seeds was immense, and the story of their despatch to Kew is a romantic one. The enterprising Mr. Wickham, who may truly be regarded as the founder of the industry in the East, seized an opportunity of chartering an ocean-going steamer that had been abandoned on the great river by her supercargoes. But for this circumstance the enterprise would probably have failed. A majority of the seedlings thus obtained, after being nurtured for a time in the glass houses of Kew, were sent to Ceylon and planted at Henaratgoda, a more promising locality than could be found in India. Here they flourished remarkably. Five years later experimental tapping began; the results were satisfactory, and descendants of these trees as seedlings began to be distributed about Ceylon. But the importance of the little Henaratgoda plantation and the nucleus of immense wealth contained in it were, as yet, not even suspected. Not until 1893 did the planters of Ceylon avail themselves of the precious seeds

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which the trees were abundantly supplying, and from which almost the whole rubber industry of the East has since sprung. The species of rubber-producing tree to which we are referring is known as Para (*Hevea Braziliensis*), but others are under trial in Ceylon, notably Ceara and Castilloa, so that the various meteorological conditions to be found in different parts of the colony may each be suited. *Hevea* is, however, best suited to the moist and hot plains, where it seems likely to hold its own for rapid growth and heavy yield. The method of planting is simple. After forest and scrub have been cut down and burned holes are dug to receive the seedlings from the nursery in the proportion of about one hundred and eighty trees to the acre. Fencing is generally necessary for protection against wild animals, such as elephants, deer, pigs, and porcupines. The growth of the trees is at the rate of about 10ft. a year for the first four years, and when of full age they reach about 80ft., having stems of about 8ft. girth. The latex, which when coagulated forms the rubber of commerce, is obtained by excising the bark of the tree. Several methods are in vogue, the most popular being to cut the bark in the form of a vertical channel, with ribs sloping upwards on either side. At intervals of a day or two a very thin portion of bark is shaved from each rib or slanting cut, and the latex is thus enabled to flow from the cells of the soft inner bark, from which it trickles into the vertical channels and flows down into a vessel placed to receive it at the foot of the trunk. So gradually is the outer bark removed from the tree that it is usual to make the complete tapping last about three years, when an equal period of rest is necessary for the recovery of the tree. The yield greatly increases year by year from the seventh year, when a tree may give half a pound of rubber during the course of the year to seventy-six pounds, which has been obtained in a single year from the fine thirty-five year old tree at Henaratgoda illustrated in our photograph. The preparation of rubber from the latex involves coagulation by means of acid. The process is simple, but needs the utmost cleanliness and even sterilisation of all utensils and apparatus, for the factory must be kept free from bacteria.

Eight hundred thousand acres in Ceylon are devoted to the cultivation of the cocoanut palm, which is the greatest of all the agricultural industries of the colony. At the present time (1911) it is in a particularly prosperous condition and well deserves the attention of the European investor. This palm flourishes exceptionally in a belt of some miles deep bordering the coast on the west and south. It is the chief source of Sinhalese wealth. European colonists have extended its cultivation, but it



RUBBER TREES IN CEYLON.



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remains pre-eminently the national tree, the friend of the natives, all of whom share in its benefits, from the wealthy owner of tens of thousands of trees to the humble possessor of a tithe of one. Its uses are infinite, and to the Sinhalese villager all sufficient.

Clothing, meat, trencher, drink, and can,
Boat, cable, sail, mast, needle, all in one.

As an object of commerce cocoanut oil, of which upwards of 5,000,000 gallons are annually exported, holds the first place. Next in importance is the fibre of the husk, known as coir. This is exported to the extent of about 10,000 tons annually. The export of copra (the dried kernel of the nuts) amounts annually to about 375,000 cwt., while that of the desiccated nut for confectionery amounts to upwards of 16,000,000lbs. From this recital of figures it will be rightly surmised that a very small proportion of the annual yield of nuts leave the country in their natural state, nearly all the export trade being in manufactured products. One thousand millions is a reasonable estimate of the year's supply of cocoanuts in Ceylon, about two-fifths of which are exported in the form of oil, copra, confectionery, and husked fruit, the remainder being consumed by the population, chiefly as food and drink.

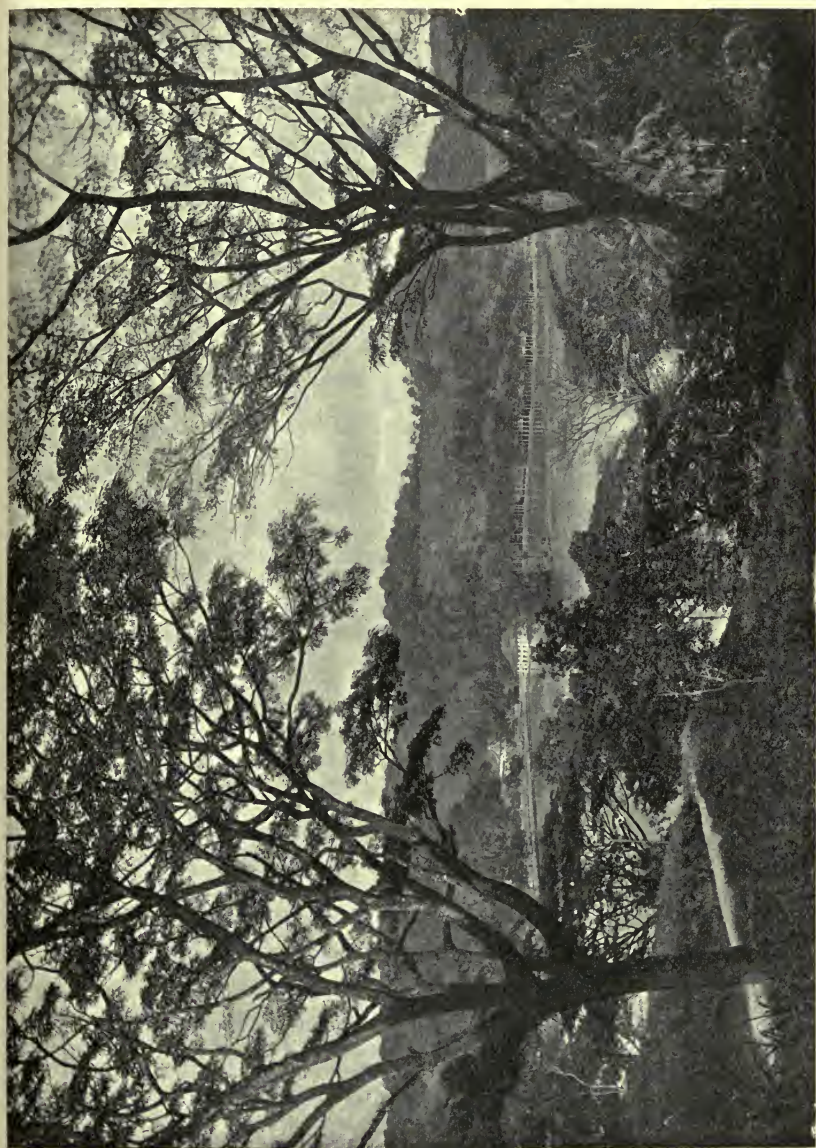
Galle, the chief town of the southern province, combines a wealth of historical interest with great natural beauty. It was the resort of merchant vessels at the earliest dawn of commerce, and was known to the Eastern world as a famous emporium many centuries before Colombo assumed any commercial importance. Its superb natural harbour has always been dangerous to modern ships of deep draught owing to rocks and currents about the mouth, and since the completion of the artificial harbour of Colombo its importance and its share of commerce have decreased. Galle, however, remains a great centre of the cocoanut industry, and, being the seat of administration of a large, populous, and thriving province, must always remain a place of considerable importance.

At the extreme south of Ceylon the perfume of 40,000 acres of citronella invites attention to an industry which provides about 1,250,000lbs. of oil annually. Citronella grows without much care or attention on the poorest land, and, since there is a large demand for the essential oil of this grass for use in perfumery, it has answered the purpose of the native agriculturist to supply the market. It is not, however, an increasing industry, the supply being sufficient to keep the price just bordering the margin of unprofitable production.

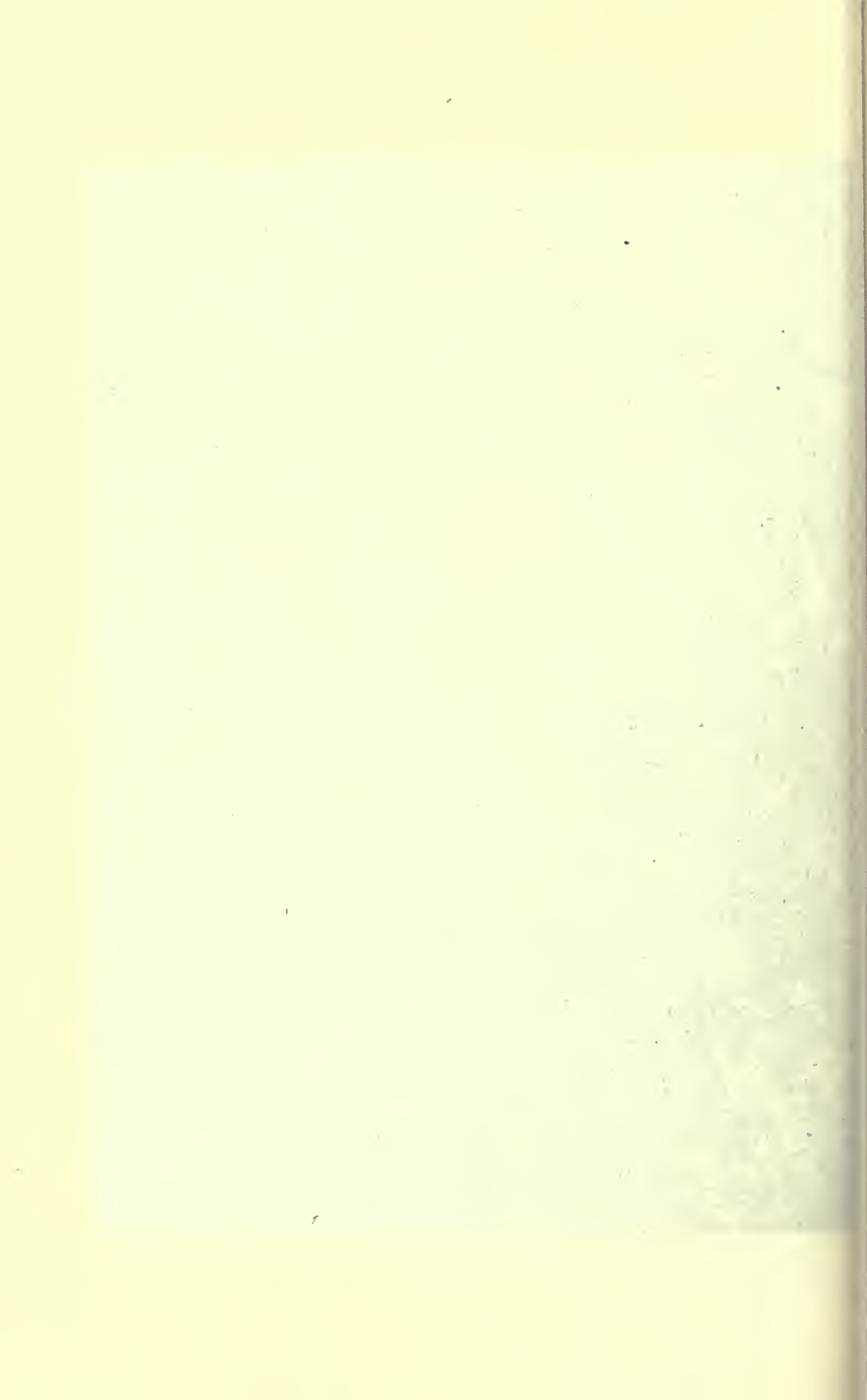
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INDUSTRIES OF THE HIGHLANDS.

We now turn to that part of the country which is served by the main line section of the railway, and includes the well-known towns of Kandy and Nuwara Eliya. Upon leaving Colombo for Kandy the traveller first passes through a fascinating panorama of lowland scenery for about fifty miles. For many miles stretches of rice alternate with grand forests of palms; then as the train proceeds cultivation increases in variety, and we notice both tea and cinnamon in addition to cocoanuts and rice. Here and there areca nuts and the betel vine are a feature of the landscape; these provide the great soothing luxury of the natives, which takes the place of tobacco amongst Europeans. From November to January, when the rice is rising from its watery bed, snipe and other aquatic birds appear in large numbers and afford excellent sport. In February and March the attention is arrested by the quaint operations of the harvest. It is noticeable that wherever the land by elevation or soil is favourable for a particular product the agriculturist has availed himself of the circumstance. At Rambukkana the ascent into the Kandyan mountains begins, and the beauty of the landscape approaches the sublime. If Ceylon presented no other spectacle of interest to the traveller it would still be worth his while to visit Kandy if only to see the panorama that unfolds itself as the train moves upward in its winding and intricate course on the scarped sides of the mountains overlooking the lovely Dekanda Valley; the terraced rice fields, the beautiful trees, plants, and creepers upon the slopes beneath, the distant mountains rising in tiers on all sides, and o'erhung with vapours whose forms and contrasts of tone, from the deepest black to purest white, are almost always present—all these contribute to a scene that never fails to create a lasting impression upon the mind. Upon reaching Kandy the freshness of the mountain air is a very pleasant change from the simmering heat of the lowlands. Indeed, the surprising mildness of the climate is remarkable in view of the fact that Kandy is scarcely 2,000ft. above sea level and but six degrees distant from the equator. The town has an incomparably beautiful setting; its formation may be described as a basin in the hills occupied in one part by native dwellings, temples, and pansalas, and in the rest by a picturesque lake, around which many miles of carriage drives, bridle roads, and walks at various elevations line the hillsides, which are studded with pretty bungalows. The population of the town is about 25,000, of whom not more than one hundred are British. But there are generally some hundreds of European visitors staying in the luxurious hotels. They come here to see the home of the later Sinhalese Kings; the famous



KANDY.



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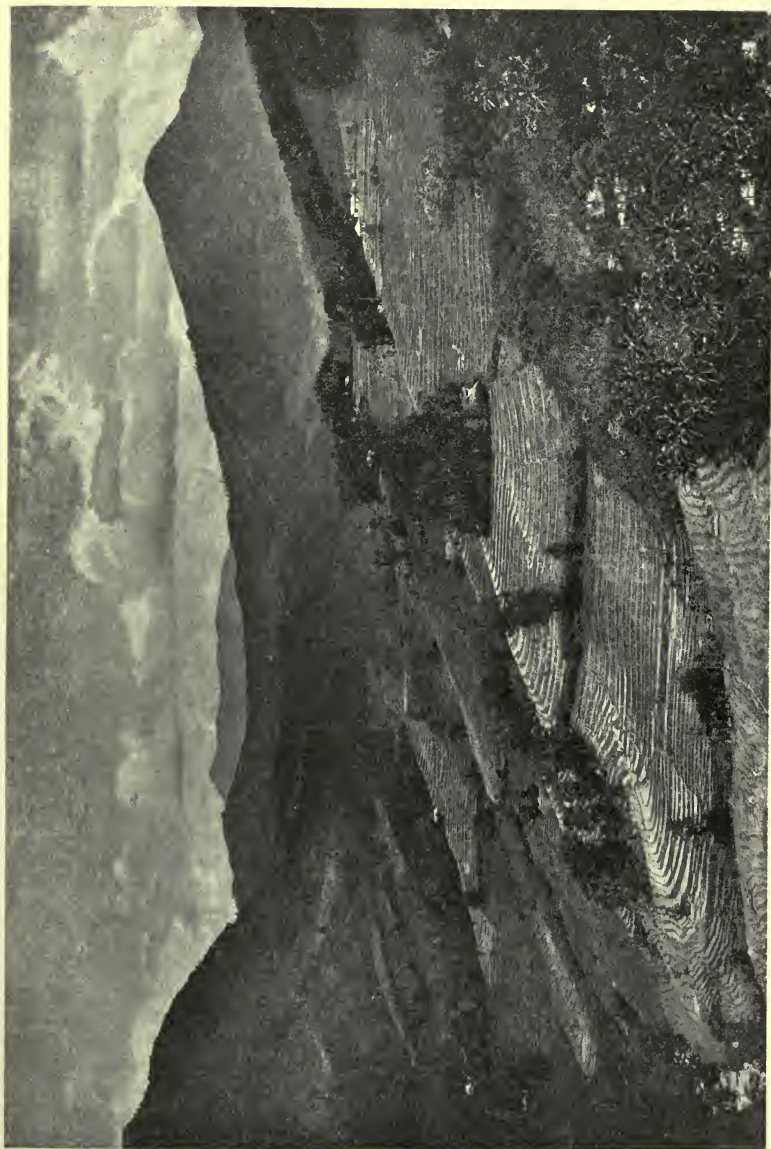
and beautiful mountain stronghold that was the last part of Ceylon to fall into the hands of the foreigner; the famous temple of the sacred tooth of Buddha; the quaint manners, customs, and industries of the people, whose ancient dynasty endured for twenty-four centuries; the interesting temples and ceremonies of the Buddhist cult; the perfection of tropical botany and agriculture; and the most beautiful walks and drives in the tropics. All these things space forbids us to describe in detail. We must, however, make some reference to one industry in which the hereditary character of the people is delightfully evident. The cultivation of rice demands land that will retain water upon its surface, not only during the period of germination, but during a great portion of the time required for the maturity of the plant. If, therefore, the inhabitants of the mountain districts are to enjoy the same fare as the people of the lowlands, they must find means of retaining the needful element upon the hillsides; to this end they scarp the hills, bringing forward the earth thus removed to the front edge of the levelled ground, and utilising it for the formation of shallow dams. The effect is the construction of a series of pans the shape of which follows the contour of the hills. Our illustration sufficiently portrays the method and its results that no further explanation is necessary. Great ingenuity is displayed in keeping all the thousands of tiny lakelets supplied with water, and many of the methods used involve considerable works of engineering. But the application of art to the culture of rice is not limited to the formation of the terraces and their irrigation; it extends to every process connected with the industry. No operation is begun or person chosen to start work in any direction without an appeal to planetary powers through the medium of an astrologer. Charms and the recital of incantations are very much practised during the growth of the plants in order to free them from pests. Gods and goddesses are appealed to for securing the departure of various grubs and flies, and in every case a strange ceremony is performed. When the time of harvest arrives the auspicious moment for putting in the sickle is decided by priests, astrologers, and doctors, who assemble together with devil dancers and a band of tom-tom players. Spectators arrive; the drums of strange make roll out their symphony, and song bursts forth from the reapers as they spring forward from the shallow embankments with their keen sickles to fell the standing corn. The vivacity of the scene is striking; it is the natural introduction of native sentiment into the operations of agriculture, the heritage of ages of custom. The operation of threshing is attended by even more ceremony. After various ornamental designs have been traced with ashes upon the

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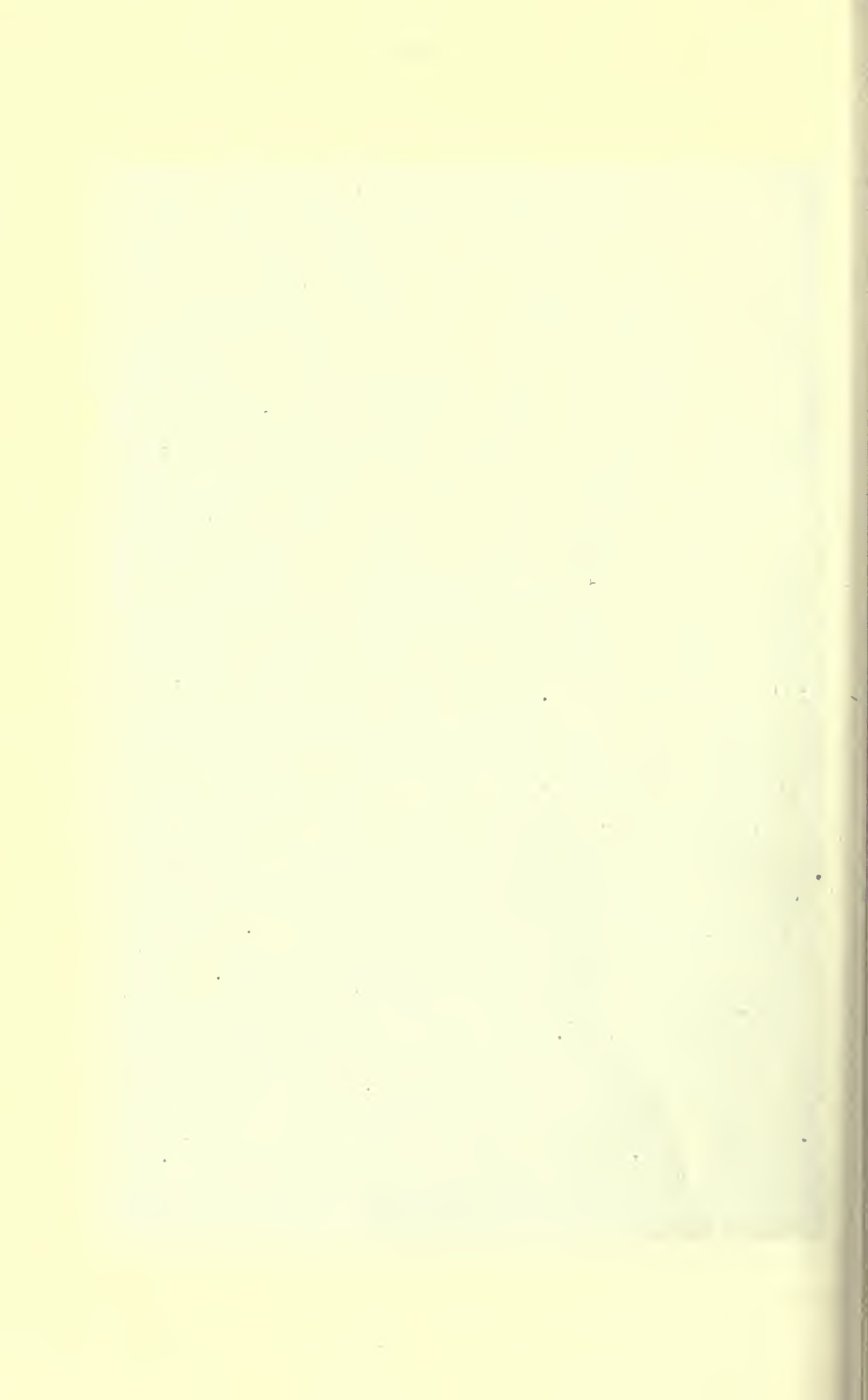
threshing-floor, which include representations of agricultural implements, a broom, Buddha's foot, a scraper, a flail, and a measure, a priest places a conch in the centre; then the husbandman whom the gods have most consistently favoured with good fortune is chosen to cast down the first sheaf. With this upon his head he walks with grave and solemn step thrice around the traced figures, bowing towards the conch as he reaches each point; bisecting lines are drawn, then, being careful to face the direction fixed by the astrologer, he casts down the sheaf upon the conch and, prostrating himself, he profoundly salutes it three times. Next three sheaves are carried round by women in solemn procession and ceremoniously placed by the conch. The rest of the corn is then brought in without further ceremony, and teams of buffaloes are driven over it to the accompaniment of song. At length, when the rice has been trodden out of the ears, it is tossed upon trays and fanned by women. The ceremonies attendant upon every process, if fully described, would occupy the greater part of this volume.

The heights of Kandy overlook those districts of Ceylon that are famous for cacao, notably the Dumbara Valley and Mátalé. Before the Ceylon planter entered the field in cacao culture the world's supply came chiefly from the continents of Africa and America, and it is interesting to know that, as with other products, notably tea, cardamons, and rubber, the cacao of this country is unrivalled in its quality; this desirable consummation of the planter's efforts is probably due in a greater measure to his skill and scientific methods than to the special suitability of soil and climate, although these conditions are very favourable in the districts of Mátalé and Dumbara. Cacao needs good depth of soil, moderate rainfall, a temperature such as that of the medium elevations in Ceylon, and a situation that protects it from wind. These qualities are found combined in very few districts of Ceylon, and the area suitable for cacao is, therefore, much more restricted than for tea and rubber.

In appearance the cacao estate bears a striking contrast to the tea; for whereas the plants of the latter, by frequent pruning, are kept down to one monotonous level, presenting an artificial aspect, relieved only by the contour of the rugged hills whose wild and beautiful forests they have displaced, the cacao, in itself a beautiful tree, is carefully nurtured to its full maturity of 15ft. to 20ft. beneath the shade of trees that lend charm to the naturally graceful appearance of its drooping branches with their red leaves fading to pink, and reminding one of the autumn tints of a Western landscape. Particularly beautiful are they when little clusters of white and pink blossoms appear, as is so



THE TERRACED HILLSIDES OF CEYLON.



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frequently the case with tropical trees, not on the young shoots, but on the trunks and older limbs. The fruit that follows hangs from the stems and thicker branches in clusters, differing in colour and size according to the variety of the tree, some being red, some purple, some yellow, and others green, while in shape they are ovate, and in size from 6in. to 8in. in length. The pods have prominent ridges running lengthways, and their surface is rugged, somewhat resembling the skin of a crocodile.

The time for harvesting is indicated by the change of colour which the pods assume as they reach maturity, or by the sound which is produced by the pods when tapped with the finger. The latter is regarded by the experienced planter as the safer criterion, for the colour may occasionally fail to change before the seeds within have begun to germinate, and it is the seed which forms the cacao or chocolate. The operations of gathering and shelling are simple. The pods must be removed by a clean cut; they are then opened, the seeds placed in baskets, and fruit walls buried, or in some cases burnt, and used for manure. There is, however, a certain amount of sugary substance adhering to the seeds, and this must be removed by fermentation. This process is carried out by placing the seeds in heaps under covers of leaves and sand, and stirring them occasionally during a few days, after which they are thoroughly washed and dried in the sun.

Before we proceed to the heart of the tea country some reference must be made to the methods whereby the agriculturist in Ceylon is assisted by the Government. In recent years the institution known as the Royal Botanic Gardens, at Peradeniya, near Kandy, has developed into something vastly more important than the great show-place of floral wonders which has gained their wide repute. From their inception a century ago they have been organised to foster and assist agricultural enterprise; but in recent years the scope of their usefulness in this direction has been so widened and developed that the title now indicates a Government department of botany and agriculture presided over by a director and staff of scientific specialists in botany, chemistry, mycology, and entomology, under whose direction all agricultural possibilities are put to the test and experimental culture carried on in various parts of the country. Thus not only are all useful and ornamental trees and plants of other countries introduced into the colony, but technical and scientific advice and instruction are given as to every condition that makes for success in culture, in the treatment and prevention of insect pests. In no country is more assistance for agriculturists provided by the Government. Still further assistance and encouragement is given by the Board of Agriculture, which deals with questions of finance, live stock,

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education, markets, shows, and school gardens. But at the present moment a very important scheme of reorganisation is being carried through with the sanction of the Secretary of State for the Colonies, which will bring the Royal Botanic Gardens, with their scientific staff, as well as the Agricultural Society, with its Board of Agriculture, into one Agricultural Department. The staff will be further strengthened, and its efforts will be directed to the extension of scientific knowledge of agriculture in Ceylon both among European planters and the native population.

From Peradeniya the main line of the railway ascends in ever-winding course through the heart of the tea country, which occupies the mountain zone. The tea industry, which flourishes alike on the various heights, ledges, and slopes, is pre-eminently the mainstay of the country's prosperity, and has never been in a sounder position than it is at the present time. Some years ago the rapidly-increasing supply threatened to exceed the limit of profitable cultivation; but since the advent of rubber the supply has remained stationary, while the demand steadily increases, with the result of a satisfactory rise in dividends. The area under cultivation is 400,000 acres, the yield being about 180,000,000lbs. per annum.

In the heights of the tea country, at an elevation of 6,200ft. above sea level, lies Nuwara Eliya, the famous holiday resort not only of Ceylon but also of the adjoining continent and the Straits Settlements, for whose enfeebled residents this unique retreat has an irresistible attraction. Here is enjoyed the purest and most invigorating air, with a temperature best suited to the health of Europeans. A clear idea of its situation can best be gained by regarding the highlands of Ceylon as one huge upheaval, having an area of about 4,000 square miles, with an irregular surface of hills and peaks of varying height, deep ravines, dense forests, and open valleys; many distinct climates, each with special characteristics of animal and vegetable life, from the palms and flowering shrubs of the lowlands to the hardwood trees and English flowers of the highest; from the steaming haunts of the bear and buffalo to the cool regions beloved of the elk and elephant. From the base of this upheaval rise four extensive ledges and a number of mountains, some of which reach the height of 5,000ft. to 8,000ft. above sea level. The highest is Pidurutallagalla, which reaches 8,280ft., and at the foot of it lies the Nuwara Eliya plain, just 2,000ft. below. It possesses excellent golf links, trout stream, clubs, and other distractions favoured by the visitor and tourist.

Beyond Nuwara Eliya the railway, having reached the height of 6,244ft., descends into the Uva country, which may be

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described as a grand panorama of rolling downs, six hundred square miles in extent, forming an arena to the lofty blue mountains that surround it. The whole province extends to an area of three thousand square miles, and embraces some portion of the low country; but in the more elevated parts the climate is the most salubrious in Ceylon. Previous to the year 1879 Uva used to produce the finest coffee in Ceylon; but the highland portion of it is now covered with tea, while the lowlands produce rubber, cacao, and fine grain.

THE NORTHERN PLAINS.

It is a notable fact that while the rest of Ceylon is so flourishing the northern plains, which were once the glory and pride of a great nation, have never recovered from the devastation to which they were reduced by the Tamil invasion. The explanation is to be found in the circumstance that these provinces receive their rainfall in deluge form during two or three months of the year, and in order to cultivate the land a portion of it must be secured and treasured for use in the protracted periods of drought. The ancient Sinhalese brought the periods of cultivation under their will by a system of irrigation which, for ingenuity and the rapidity with which gigantic works were executed, could not be surpassed by any conceivable means at the present day; but the conditions which placed such magnificent works within the sphere of the possible have passed away. *Raja kariya*, or labour at the King's command, was the secret of their success. How great was the advantage of being able to command all available labour for the common good is realised in these days when under our laws of freedom we are unable even to restore the network of lakes and tanks over which the forest spreads. Tens of these are of giant proportions, while the smaller ones number thousands. Embankments 8ft. high and 300ft. wide were carried for many miles at a stretch. The dam of one tank is eleven miles long, and is faced with steps built of 12ft. lengths of solid granite. When it is borne in mind that, in addition to the formation of the necessary embankments and sluices, hundreds of canals for the distribution of the water formed part of the scheme, the stupendous nature of such an undertaking is manifest. Wonderful are the remains of the ancient monuments, palaces, and temples in these provinces of the north, but nothing is so impressive as the great works of irrigation. Some forty-five years ago the British Government, then represented in Ceylon by Sir Hercules Robinson, entered upon the Herculean task of restoring some of them. From that time the work has been more or less enthusiastically prosecuted in accordance with the varying

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views of successive Governors, and, as a result of the expenditure of about a million pounds sterling, spread over that period, some fifty thousand acres (about one-fiftieth part of the province) have been brought under cultivation, and the population, which had almost vanished, has now reached 80,000. Thus it will be seen that progress is being made, although in such small degree that at the same rate it would take 2,500 years to restore the province to its original state of prosperity under the early Sinhalese Kings. But if in wealth-creating qualities this province cannot hope again to compare with the rest of Ceylon its imperishable antiquities will always remain a supreme attraction. The northern section of the railway now takes thousands of visitors to the ancient city of Anuradhapura, and means of communication and accommodation are being greatly improved for the convenience of travellers who wish to see Polonnaruwa and the splendid fortress of Sigiriya. Jaffna, too, the smiling peninsula of the extreme north, may also be reached by rail. There may be seen a thriving population of Tamils, born agriculturists, who have brought every acre of land under cultivation of tobacco, rice, and palmyra.

The eastern province of Ceylon, which is not yet served by the Government railway, was in ancient times the most fertile part of the country, its rice-growing districts having had a great reputation in the palmy days of perfect irrigation. At present portions of the province are very productive in rice, cocoanuts, and tobacco, while its forests are rich in timber. The population consists almost entirely of Tamils and Moors.

Notwithstanding the great increase of population and the large tracts of forest that have been cleared for cultivation during the last half century big game still abounds in Ceylon. Good elephant shooting is to be had in the eastern and north-central provinces, while the leopard, buffalo, bear, and boar also afford good sport. Several sanctuaries have been constituted by the Government in various parts of the country for the preservation of game.

The Course of British Wages.

BY L. G. CHIOZZA MONEY, M.P.

WHATEVER else may be said of the great fiscal agitation of the last eight years it has certainly exercised a salutary influence by arousing thought and inquiry upon economic questions. For the first time economics is interesting the public at large. That is a good and healthy thing. It is high time that men who work, whether with hand or brain, took thought as to whether their work is well directed, and as to whether so much work need produce so much pain. It is well that there should be questioning and searching of heart, both as to the progress in wealth and industry of the nation as a whole, and as to how the products of wealth are shared up amongst the various orders of persons, workers and idlers, which constitute the nation.

For one thing, the new interest in things of real moment is leading to more intelligent inquiry as to the condition of the masses of our people, and some trouble is beginning to be taken in collecting records of life and labour. Much more needs to be done, as this article will sufficiently show, but the last few years have witnessed the publication of a great deal of official information which shows that our various Government departments are realising and responding to the need for inquiry.

A WAGE CENSUS WANTED.

Amongst the many subjects as to which our information is but partial is the important one of wages. Parliament has not yet had the wisdom to order a compulsory inquiry into the earnings of the British people. When the Census of Production Bill was before the House of Commons I vainly endeavoured to get wages included in the Act. Fortunately, the Board of Trade partly atones for the neglect of Parliament by carrying out at rare intervals a voluntary census, but the results, for a very important reason, are apt to be misleading. The officials issue schedules to all employers. What is the result? The most efficient firms—those paying the best wages—readily reply to the request to reveal their wage rates. From 10 to 50 per cent. of the forms are returned to the Board of Trade. That is to say, from 50 to 90 per cent. of the required information is not obtained, and, of course, the worst paid workpeople are never reported upon.

In certain groups of trades information as to rates of wages becomes available without a wage census through the establishment

THE COURSE OF BRITISH WAGES.

or recognition of standard rates. These rates are carefully collected and regularly reported upon by the Board of Trade, and they afford an exceedingly valuable means of tracing the movement of wages. Rates of wages are, of course, not the same thing as actual earnings. In good years nominal rates of wages are obtained for a large proportion of weeks in the year, and overtime may be earned. In bad years, on the other hand, more time is lost through unemployment, and short time may rule. For lack of a wage census at periodic intervals I have chiefly to rely, in this article, upon rates of wages, and it is earnestly to be hoped that the increasing democratic element in the House of Commons will soon be strong enough to enforce a full and proper inquiry. As showing how necessary this is, it may be pointed out that the Board of Trade's two voluntary inquiries into actual earnings have related respectively to 1886 and 1906, the first of which happened to be a very bad year of trade, while the second was a good year of trade, a fact which greatly vitiates any comparison of the results obtained.

NOMINAL WAGES AND REAL WAGES.

Before proceeding to examine the available official information, it may be well to remind the reader that money wages are nominal wages. What a man really earns is not the cash which he gets from his employer, but the commodities which he is enabled to purchase with that cash. Wages are thus intimately connected with prices, and we have not only to inquire what British workmen have been paid in money, but what that money has commanded.

The movement of prices can be conveniently represented by what is called an index number. In measuring prices by an index number, the procedure is as follows. The proportions of consumption of the chief commodities are estimated, allowance being made for the fact that we use more iron than tin, and more timber than indiarubber, and more flour than tea. This estimation of proportions is termed "weighting." The prices of the various commodities at different dates are ascertained, comparing like with like as far as possible. Taking a certain year as a standard of comparison, the prices of the other years are expressed as percentages of the standard, having regard to the movement of each commodity and the proportion of each commodity consumed. The result is to give for each year an index number which enables us simply and justly to compare the prices of one year with those of another.

With the aid of a prices index number thus constructed, we shall be able to form a fair idea of the movement of real wages.

THE COURSE OF BRITISH WAGES.

In passing it may be pointed out that the question of real wages has a very important relation to the tariff issue. The artificial enhancement of prices by Protection lowers real wages. The matter may be put simply thus. Free Trade gives the largest possible area of exchange. It enables money earned to be exchanged for the best value that the world has to offer. That can only mean an enlargement of real wages as compared with the position which obtains under Protection. It does not, of course, mean that prices are solely or chiefly influenced by Free Trade. Open ports and no Customs duties cannot make corn plentiful if harvests have failed simultaneously in several parts of the world. What Free Trade does is to put at the disposal of the wage earner the best supplies that exist. If corn is plentiful, then the plenty is not taxed. If corn is scarce, then no artificial scarcity is superimposed to be a double burden to the consumer.

WAGE RATES AND PRICES.

Now let us see how such rates of wages as have been collected by the Board of Trade have varied in the last generation. In coal-mining, in the textile trades, in the building trades, in engineering and in agriculture, good information as to rates of wages is available, and the Board of Trade, in the Blue Book on British and Foreign Trade and Industry, publish a table relating to these groups covering the years 1874-1908. The rates for each group are reduced to index numbers, the year 1900 being taken as 100 and the rates of the other years expressed as percentages of 1900. An average of the five groups, taken together, is also given, and this average represents the movement of money or nominal wages in the important industries referred to. The figures are presented to the reader in Table 1, being brought down to 1910 by supplementary information from the *Labour Gazette*.

It will be seen that, representing the rates of wages of 1900 by 100, those of 1874 are represented by 92, which means that the rates of wages in these trades in 1874 were 92 per cent. of those paid in 1900. This may be expressed in another way by saying that between 1874 and 1900 the rates of wages in these groups of trades rose by 8·7 per cent. Down to 1910, it will be seen, no further advance was made, the slight gain of 1907-8 being lost. It should also be noted that the rates of wages in these trades were almost stationary in the long period 1874-1898—a period of a quarter of a century.

But, as we have already reminded ourselves, money wages do not properly express real wages. We must further inquire how prices have moved in the same period.

THE COURSE OF BRITISH WAGES.

TABLE 1.—BRITISH WAGES AND BRITISH PRICES.

Explanation: The wages and prices of 1900 are represented by 100. Those of the other years are represented as percentages of those of 1900.

Year.	A. Money Wages.	B. Wholesale Prices.	C. Retail London Food Prices.	D. Remarks.
1874.....	92	148	...	Money Wages slightly fell.
1875.....	90	141	...	
1876.....	89	138	...	Prices fell considerably.
1877.....	88	142	...	
1878.....	85	133	...	Therefore, Real Wages rose.
1879.....	83	127	...	
1880.....	83	130	...	
1881.....	85	127	...	Money Wages recovered the slight fall of the "seventies."
1882.....	86	128	...	
1883.....	86	127	...	Prices fell rapidly.
1884.....	85	115	...	
1885.....	84	108	...	Therefore, Real Wages rose considerably.
1886.....	83	102	...	
1887.....	83	100	...	
1888.....	85	103	...	
1889.....	88	104	...	
1890.....	90	104	...	
1891.....	92	107	...	Money Wages rose.
1892.....	90	102	...	
1893.....	90	100	...	Prices fell and then recovered.
1894.....	89	94	...	
1895.....	89	91	93	Therefore, Real Wages rose, but not so much as in the previous decade.
1896.....	90	88	92	
1897.....	91	90	96	
1898.....	93	93	101	
1899.....	95	92	96	
1900.....	100	100	100	
1901.....	99	97	102	Money Wages stationary.
1902.....	98	97	102	
1903.....	97	97	103	Prices rose to level of 25 years previous.
1904.....	97	98	104	
1905.....	97	98	104	Therefore, Real Wages fell.
1906.....	98	101	103	
1907.....	102	106	106	
1908.....	101	103	108	
1909.....	100	104	108	
1910.....	100	109	110	

THE COURSE OF BRITISH WAGES.

Using the method already referred to, the Board of Trade have calculated index numbers which express the movement of the wholesale prices of 45 principal articles of consumption, covering coal and metals, textile materials, corn, meat, fish, and dairy produce, tea, tobacco, wine and sugar, oils, timber, rubber, hides, &c., giving, as has been explained, proper weight to each article according to consumption.

The result is shown in column B. of Table 1. Calling 1900 prices 100, it will be seen that those of 1874 are represented by as much as 148, which means that prices fell in 1874-1900 by nearly one-third.

It will further be seen that the fall in prices after 1874 continued almost uninterruptedly *until 1896, when the fall was checked, and an upward movement began.*

In 1910, it will be seen, the wholesale prices index number rose to 109, which is 21 points above that of 1896, and which is higher than in any previous year since 1884. In 1910, that is, wholesale prices had gone back to the level of 25 years ago.

Retail prices do not vary directly with wholesale prices. Retail prices lag somewhat behind wholesale prices both in rising and in falling. Nevertheless, the wholesale price index number, column B. of the table, is a very fair guide to the general course of retail prices.

Unfortunately, information as to retail prices has not been collected very carefully until recently, but the Board of Trade have prepared a London retail food price index number based on London prices since 1895, and this is given in column C. of Table 1. It varies in very much the same way as the wholesale number, but as foods are its basis, and many of these have risen greatly, the rise is even more pronounced than in column B.

WAGES IN FOUR DECADES.

Now let us piece this information together.

In the 'seventies, cash wages fell somewhat after the great boom of 1872-3. Prices, however, also fell, and fell very much more than rates of wages. As a net result, *real wages rose in the 'seventies.*

In the 'eighties rates of wages were very nearly stationary, but recovered all, or nearly all, of the slight fall of the previous decade. The position of the workmen very greatly improved, however, because of the great fall in prices. Between the recovery in rates of cash payment and the increased purchasing power of money *real wages rose considerably in the 'eighties.*

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In the 'nineties money wages took an upward turn at the end of the decade, reaching in 1900 almost the level of the present day. This last decade of the nineteenth century was marked as to its first half by a rapid fall in prices, and as to its second half by a rapid rise. Taking the effect of alterations in rates of wages and variation in prices together, *real wages rose in the 'nineties.*

Finally, we come to the first decade of the twentieth century, which ended last year. We see that money wages remained almost stationary, falling a little after 1900, rising to 2 per cent. above the level of 1900 in 1907, and dropping back to that level in 1909-10. At the same time, unfortunately, prices rose considerably, the retail cost of food, which affects so great a part of the workman's income, being in 1910 10 per cent. more than in 1900. This means that *real wages fell considerably in the first decade of the twentieth century.*

In the last few years the British workman has lost a great part of what he gained in the last twenty years.

It should be borne in mind, however, that while columns B. and C. in my table may be regarded as very nearly accurate, column A., which represents wages, is based upon five groups of trades and no more.

What are those groups? For the most part they are organised trades, in which strong trade unions have influenced wage rates. The fifth group is agriculture, and in agriculture wages have risen because of the drift of population to the towns. We must therefore, I think, regard these groups as somewhat exaggerating the movement of wages as a whole. There must be very large numbers of workmen who have not gained even the increases shown in column A.

It is necessary also to remind the reader once more that the wages column refers to rates of wages, and not to actual earnings. In a good year like 1899 and 1900 each worker, on the average, earned wages for several weeks more than in a bad year such as 1896 or 1886.

The reader should remind himself that we have started our comparison at 1874 because the Board of Trade index number has been calculated from that date. In the previous 25 years wages rose from the low level of the dark days of the Protectionist period.

A TEST OF ACTUAL EARNINGS.

We have only one or two really good official records of changes in actual earnings. The chief of them is this. In recent years the Board of Trade have obtained from the principal

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railway companies information as to the total number of workmen, exclusive of clerks and salaried officers, and also exclusive of persons casually employed for less than three days a week, employed in their coaching, goods, locomotives, and engineering departments, and also the total amount of wages paid in cash to these same workmen in one particular week of the year. The first week in December was selected in each year except 1903, when the second week was chosen because the first week in that December was affected by heavy fog. The information obtained relates to 27 railway companies, and, as these employ nine-tenths of all British railway servants, the test is an excellent one.

The figures thus officially obtained are as follows:—

TABLE 2.—UNITED KINGDOM RAILWAY EARNINGS.

(Actual cash earnings, not rates of wages.)

Year.	A. Number of Men Reported on.	B. Amount Paid in Wages to the Men in Column A.	C. Average Earnings per Head.	
			s.	d.
1896	380,114	£ 456,380	24	0½
1897	398,108	485,470	24	4½
1898	412,304	507,912	24	7½
1899	431,858	545,270	25	3
1900	440,347	551,942	25	0½
1901	440,557	551,114	25	0½
1902	448,429	559,179	24	11½
1903	448,321	558,819	24	10½
1904	445,577	557,820	25	0½
1905	449,251	568,338	25	3½
1906	457,942	582,207	25	5½
1907	478,690	618,304	25	10
1908	459,120	574,059	25	0
1909	459,444	582,782	25	4½
1910	463,019	596,342	25	9

These figures cover, in the words of the Board of Trade:—

- (a) Real changes in the scales of pay;
- (b) Ordinary advances under existing scales; and
- (c) Overtime or short time.

This being so, we have conclusive proof that the rates of pay of the various classes of railway servants have been very nearly stationary for a number of years. Obviously, if any considerable proportion of rates of pay had been advanced, then the average could only have been kept down by the increased employment of cheap labour in other branches. Again, both

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good and bad years are included in the list, and the effect of overtime in such good years as 1899, 1900, 1907, and 1910 has, it will be seen, very little effect upon the average earnings.

It may be well to dispose here, in passing, of the ridiculous excuse often put forward by apologists for the railway companies. I refer to the fact that "tips" are not included in the above figures. As a matter of fact, "tips" are only received by (1) porters and (2) a limited number of passenger guards, so that if the public's tips could be added to the above figures very little change would result. Apart from that, the tipping system is an evil one which ought to be abolished in the interests of the public. Its existence compels porters to pay more attention to first-class passengers than to third-class passengers in order to make up their miserable wages.

It will be clear from Table 2 that railway servants' earnings have not moved as much as the rates of wages for certain groups of trades expressed by an index number in column A. of Table 1.

To make this clearer, I contrast in Table 3 the rates of wages index number with an index number calculated from the railway actual earnings (column C. of Table 2):—

TABLE 3.—BOARD OF TRADE RATES OF WAGES INDEX NUMBER CONTRASTED WITH RAILWAY ACTUAL EARNINGS.

Year.	A. Rates of Wages Index Number, from Table 1, Col. A.	B. Railway Workers' Actual Cash Earnings Index Number.
	1900 = 100	1900 = 100
1896.....	90	96
1897.....	91	97
1898.....	93	98
1899.....	95	101
1900.....	100	100
1901.....	99	100
1902.....	98	100
1903.....	97	99
1904.....	97	100
1905.....	97	101
1906.....	98	101
1907.....	102	103
1908.....	101	100
1909.....	100	101
1910.....	100	103
Increase in 1896-1900 ...	11·1 per cent.	7·3 per cent.
Increase in 1900-1910 ...	Nil.	3 per cent.

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Whereas the rates of wages index number rose by 11·1 per cent. in 1896-1910, the railway actual earnings index number rose by 7·3 per cent.

Whereas the rates of wages index number was stationary in 1900-1910, the railway actual earnings index number rose by 3 per cent.

As British railway companies have to get their labour from the ordinary market, their rates of pay must fairly well follow the average rates paid or they could not get people to work for them. But railway employment has this great advantage over ordinary employment, that it is much more regular. No doubt on that account a man may be content to take a little less from a railway company than from an ordinary employer. Nevertheless, the impression conveyed by column B. is that column A. rather exaggerates the general rise in cash wages.

One thing is conclusively demonstrated by Table 3. We see that, whether tested by rates of wages for five great groups of trades, or by actual earnings in the case of railway workers, wages have risen little in the last fifteen years, and they have been stationary in the last ten years, while prices have been rising rapidly. Let us set out the facts:—

TABLE 4.—WAGES AND PRICES SINCE 1896.

Year.	Rates of Wages, Table 1, Column A.	Railway Actual Earnings, Table 3, Column B.	Actual Food Prices, Table 1, Column C.
1896	90	96	92
1900	100	100	100
1910	100	103	110
Increase—1896-1910	11·1 per cent.	7·3 per cent.	19·5 per cent.
Increase—1900-1910	Nil.	3 per cent.	10 per cent.

In view of these significant figures we surely cannot be surprised at the existence of what is euphemistically termed "industrial unrest." The real cause for surprise is that British workmen have been so patient while suffering a considerable decrease of real wages.

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LIGHT ON RAILWAY WAGES.

The year 1907 witnessed an agitation of considerable dimensions amongst railway servants. There were mass meetings all over the country, culminating in a great and orderly demonstration in the Albert Hall, London, which will for long remain in my memory as one who witnessed it. A general strike threatened, and at the eleventh hour Mr. Lloyd George, then President of the Board of Trade, averted the conflict by obtaining the consent of the parties to a scheme for conciliation and arbitration. The treaty of peace was signed on November 6th, 1907.

In August, 1910, the Board of Trade issued a Blue Book (Cd. 5,332), described as a "Statement of Settlements regarding Questions as to Rates of Wages and Hours of Labour of Railway Employés that have been effected under the Scheme for Conciliation and Arbitration arranged in accordance with the Agreement of the 6th November, 1907, and of Settlement on Certain Railways outside the Scheme." This statement is invaluable as showing what the men obtained through the machinery referred to, after having suffered the fall in real wages which we have examined. We have to try to picture the condition of mind of a railway servant whose condition has worsened while he has aged from, say, forty to fifty-five years, or from, say, thirty to forty-five years, and whose deferred hopes of better conditions have been referred to a Conciliation Board.

Perusal of the details of the Blue Book shows that the increases obtained upon the poor rates of pay indicated in the above averages are very small. Here and there one finds an increase of a penny a day, sometimes of twopence a day, rarely of more than twopence a day. There are, unfortunately, cases in which, in spite of the rise in prices, the arbitrator permitted railway companies to lower wages!

Take, for example, the London, Tilbury, and Southend Railway settlement, made in 1909, and to remain in force until July, 1914. We find that shunters' maximum rates are raised a shilling per week, save the head shunters at Plaistow and at Ilford, whose maximum is raised by two shillings. The wages of under guards are to reach their maximum at twenty-five shillings in the fifth year, instead of at twenty-four shillings in the fourth year. Goods shunters are raised a shilling, save the head shunter at Commercial Road, who, receiving already a princely twenty-nine and sixpence, is fobbed off with an increase of sixpence a week.

Turning to the Lancashire and Yorkshire Conciliation Board settlement, made in 1909, and to remain in force until the end

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of 1914, we find such entries as this under "Grade Group No. 5," which covers goods checkers, goods porters, &c.: "Each man in receipt of 17s., 18s., 19s., 20s., 21s., 22s., or 23s. per week to be given an advance of one shilling per week, and each man in receipt of 24s. per week an advance of sixpence per week." As to this line we are also given some illuminating figures as to the pay of shunters, which is fixed to range from 20s. per week to a maximum of 26s. for extra first-class shunters in their fifth year. Guards are to have what is described as an "improved scale of pay" ranging from 22s. up to 30s. "after the eleventh year." Thirty shillings is the high top-gallant of this "improved" scale.

The Great Western Railway case went to arbitration, and the travelling public, in view of recent deplorable occurrences, should be interested to learn what sort of wages are earned by first-class signalmen in principal cabins, who have such tremendous powers of life and death. We are told that so long as the turn of duty in such cabins exceeds eight hours of continuous duty, "Signalmen in principal main line 'special' cabins, with three years' satisfactory service in such cabins at wages of 30s. per week, shall be entitled to receive wages of not less than 31s. per week." Signalmen in secondary "special" cabins receiving 29s. are to rise to 30s. Signalmen in principal main line first-class cabins at 27s. are to rise to 28s. It is the usual twopence a day. I do not know which is the more significant, the twopenny rise, or the revelation that a principal main line first-class signalman is considered to be worth 28s., and a "special" ditto 31s. We read without surprise further down the page that "platelayers with four years' service and upwards, whose wages exceed 17s. 6d. but do not exceed 18s. per week," are to have "a shilling per week of increased wages." Again the bountiful twopence a day.

One wonders whether the arbitrators in these cases have ever studied Mr. Rowntree's primary poverty line, which was calculated on the basis of the least expenditure in the best market to secure the means of bare physical efficiency for a family of five persons. Mr. Rowntree, barring from such expenditure butcher's meat, and butter, liquor, and tobacco, newspapers and postage stamps, club subscriptions and amusements, arrived at the following items:—Food, 12s. 9d.; rent and rates, 4s.; clothing, 2s. 3d.; fuel, 1s. 10d.; lighting, &c., 10d.; total, 21s. 8d. (Other investigation shows that in practice more than 12s. 9d. of a 21s. income is spent on food.) But Mr. Rowntree's calculation was made in 1899, and since then the cost of living has risen so much that in 1911 about 24s. would be needed to command the commodities which 21s. 8d. bought in 1899. It is a calculation which may be cordially commended to the notice of those who

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undertake to settle the conditions of life of working men for a period of five years.

It should not be imagined that all signalmen get 28s. a week. Far from it. Such pay is only attained by men in important stations. In less important cabins there are longer hours of work, and the pay may be anything from 20s. to 25s. a week.

It is needless to multiply detail; the Blue Book is full of such particulars as I have given. Generally, it is shown that for a period of four or even five years increments which can only be described as trifling have been made in the pay of certain grades of men in the railway service, and it is only too plain why it is that when, in due course, the Board of Trade published particulars of actual earnings as shown in Table 2, page 219, we find an increase in 1910 so small as to make little or no impression upon the actual fall in commodity wages which we have examined.

And what is happening in this same period of four or five years, for which the British railway servants have bound themselves by agreement to be satisfied with a rise of a penny or twopence a day for *some* of their number? It was well known to the representatives of the railway companies who fought the shareholders' hand at these "conciliations" that working agreements between the railway companies were being made, or were already made, which would add enormously to railway companies' profits. As *The Times* said on February 9th, 1911, in a special article on Railway Dividends: "To the professional element in the Stock Exchange and the official railway world the recovery in dividends has come as no surprise." Here is the record of the rise in dividends in 1910 of some of the prominent lines:—

TABLE 5.—BRITISH RAILWAY DIVIDENDS, 1909 AND 1910.

Company.	1909.		1910.	
	Per cent.		Per cent.	
Great Western	5½	.....	5½	
Great Northern	3½	.....	4½	
Lancashire and Yorkshire	3½	.....	4½	
Midland	5½	.....	6	
North London	4	.....	5	
North-Western	5½	.....	6½	
Brighton	5	.....	5½	
South-Eastern	2½	.....	3½	
South-Western	5½	.....	6½	

Well may the *Railway News* term such figures "a fine record." The pennies and twopences a day obtained by a proportion of railway men, paid by the railway companies only

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after Government intervention, and denied at the risk of precipitating a disastrous strike, have been paid out of a fraction of increased profits. The lion's share of the increased profits has gone, as is usual, to the sleeping partners. While the stocks are rising merrily, the railway servants are bound by agreement not even to ask for another penny or twopence a day until after 1913 or 1914. Nor should it be forgotten that the increased profits have in some measure accrued from the discharge of employes under working agreements.

Such is the underlying cause of the new railway trouble of 1911—a trouble which has led to the appointment of a Royal Commission to investigate the working of the conciliation scheme. The point submitted to the Commission by the Government was the narrow one of the machinery of conciliation. I offered to give evidence to the Commissioners as to wages and cost of living, but my evidence was refused. As I send this matter to press the Commissioners have issued a report in which they fail to recognise the claim of the men for recognition of trade unions, and end by reminding railway men to do their duty!

It is regrettably understood that the Government have given assurances to the railway companies that they will be allowed to increase their railway charges if in future they raise wages. British railway rates are already exorbitant, and rob the country of millions of pounds' worth of trade every year. They are the equivalent of *octroi* duties, or a system of internal Protection. It is astonishing, if it is true, that Mr. Asquith's Government should have given such an undertaking. Here are the facts as to railway net profits since 1900:—

TABLE 6.—RECENT INCREASE IN BRITISH RAILWAY NET PROFITS.

(As returned by the Companies to the Board of Trade.)

	£		£
1900.....	40,058,000	1906.....	44,446,000
1901.....	39,096,000	1907.....	44,940,000
1902.....	41,628,000	1908.....	43,486,000
1903.....	42,327,000	1909.....	45,136,000
1904.....	42,661,000	1910.....	47,356,000
1905.....	43,466,000		

Thus, in the last two years, British railways have made a net increased profit of nearly £4,000,000 a year, which is sufficient to give a rise of 2s. 6d. a week to every railway servant. Why, then, should British trade be further injured by making traders pay what the companies ought to find out of their gigantic profits?

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OTHER EVIDENCE AS TO ACTUAL EARNINGS.

As I have already stated, the Board of Trade in 1886 and again in 1906 made an attempt to investigate actual earnings by asking employers voluntarily to fill up forms stating the amounts paid to their workpeople. The officials met with varying success, and I give an analysis of the results of their work:—

TABLE 7.—THE LATEST BOARD OF TRADE INQUIRY AS TO ACTUAL EARNINGS, 1906.

(Analysis of success in obtaining information.)

Groups of Trades.	Approximate Numbers Employed.	Numbers Reported On (1906).	Per cent Reported On.
1. Textile Trades	1,171,216 (1904)	512,598	44
2. Clothing Trades	788,581 (1904)	231,373	29
3. Building Trades:			
(a) Building	1,250,000 (1906)	118,552	14
(b) Harbour, &c., Construction		10,914	
(c) Sawmilling, &c.		26,790	
(d) Cabinet Making, &c.		24,215	
4. Public Utility Services (Returns almost complete)	290,000 (say)	268,438	Very high
5. Agriculture (1907)	2,000,000	78,377	About 4
6. Metal, Engineering, and Ship- building	1,500,000 (1906)	744,557	About 50

In some trades, as in engineering and textiles, 40 to 50 per cent. of the workers were reported on. In the clothing trades only one worker in three was reported on. In building only one workman in ten. The explanation is that, for the most part, only the big and reputable firms, who pay the best wages, made reports. There are many big firms in the textile and engineering trades. In the clothing and building trades little masters are the rule—little masters who pay little wages, and who would not dream of returning those wages to the Board of Trade unless compelled to do so by law.

But for one group the return is practically complete. It is No. 4: "Public Utility Services." Most of these are in the hands of public authorities, who almost invariably pay the highest wages

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current in their areas. The Public Utility group, therefore, affords us the best test of the six groups.

Now let us see how, judging by the limited returns received, earnings moved during 1886-1906. The following table summarises the information published in the six big Yellow Books on the subject which the Board of Trade have published in 1909-1911:—

TABLE 8.—RISE IN ACTUAL EARNINGS, 1886-1906.

Average earnings (*full time*).

Trades.	1886 (Bad Trade).	1906 (Good Trade).	Per Cent. Increase in Twenty Years.
	s. d.	s. d.	Per Cent.
1. Textile Trades: Men	22 11	27 7	20
Women	12 9	15 7	22
2. Clothing: Men	(?)	30 2	(?)
Women	(?)	13 6	(?)
(Comparison not possible.)			
3. Building: Men only.....	(?)	32 0	(?)
All Workers	(?)	26 7	(?)
(Comparison not possible.)			
4. Public Utility Services:			
(a) Road and Sanitary	20 5	23 11	17
(b) Gas Supply.....	26 10	31 7	18
(c) Water Supply.....	24 6	28 3	15
5. Agriculture (England): Men ...	(1898) 16 9	(1907) 17 7	5
(Scotland): Men ...	(1898) 18 2	(1907) 19 7	7
6. Metal, Engineering, and Ship- building: Adult Men	26 7	33 5	26
(For all workers increase officially estimated at 21 per cent. in twenty years.)			

It is most unfortunate that these two important inquiries were made, the first in 1886, a year of great depression, and the second in 1906, a year of good trade, and allowance has to be made for this in considering the figures. It will be seen that in the textile, public utility, and metal and engineering groups we have a comparison of 1886 and 1906. As to groups 2 and 3, clothing and building, comparison is not possible because the earlier

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investigation did not go into the same details. With regard to agriculture, we have a comparison of 1898 and 1907, in which period the English agricultural labourer gained 5 per cent. and the Scot 7 per cent.

With regard to the textile trades, the Board of Trade very properly warn us of the different state of trade at the two periods, and they give it as their opinion (page xxi. of Cd. 4,545) that we ought not to regard the 20 and 22 per cent. rises as a fair representation. They put it: "Having regard to the character of the years 1886 and 1906, and the years immediately preceding and following them, as set forth on the previous page, it would probably more nearly represent the facts to say that the average advance during the last twenty years has been about 16 per cent. for men and 18 per cent. for women."

If we turn to Group IV., "Public Utility Services," which, as I have said, is a really representative schedule, because of the full returns, we find that the rise in actual earnings ranged from 15 to 18 per cent. It is probable that the real rise in the textile trades was less rather than more, and we have fair confirmation of the Board of Trade's textile estimate, with the probability that it somewhat exaggerates the real rise, since municipal wages probably rise more than private wages.

With regard to Group VI., the rise for men only, taking the crude comparison of 1886-1906, works out at 26 per cent., and the rise for all workers at 21 per cent. From these figures we have again to make deduction for (1) the fact that the worst wage payers do not make returns, and (2) the comparison of a bad year with a good year. Probably here, also, the real rise was from 15 to 18 per cent.

EARNINGS SINCE 1886. CONCLUSION.

It appears probable, therefore, that in the period 1886-1906 actual earnings in full time increased by about 15 to 18 per cent. throughout the country. In the same period prices fell and rose again, ending very much where they began. Therefore, real earnings also probably rose in 1886-1906 by about 15 to 18 per cent.

Since 1906 wages have been almost stationary up to 1911, when some advances have been secured. Prices, on the other hand, have risen by about 8 per cent. since 1906. Consequently, a good deal of the gain of 1886-1906 has been obliterated.

So that our consideration of actual earnings is in striking confirmation of the impression which we obtained from the study of wage rates and prices in Table 1.

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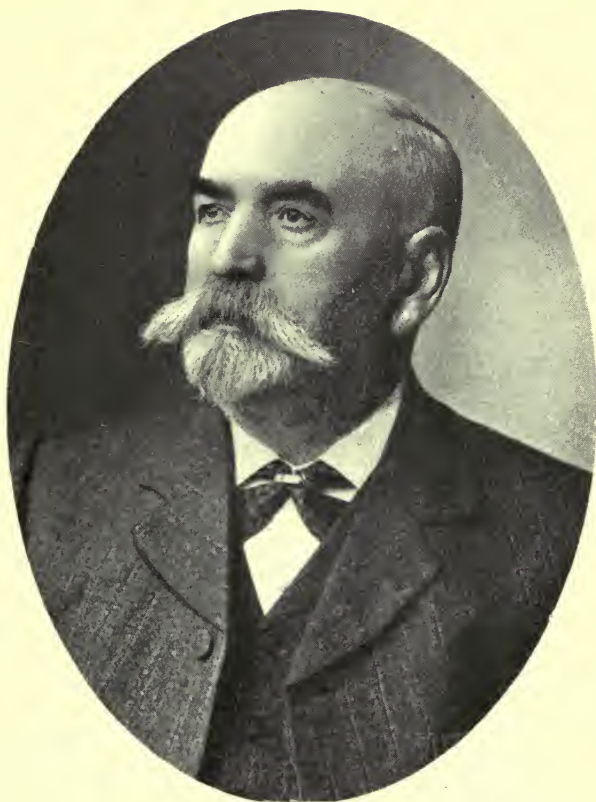
It seems to me that no one can afford to feel satisfied with the records we have reviewed. The nation can only advance as the great mass of the people advances. Such a slow progress of real wages means a very slightly increased consumption of articles necessary for a decent standard of life. It means that the output of material things is checked by under consumption, and that each trade furnishes poor custom to each other trade. The comparative stationariness of wages is a check upon national development in all its expressions, whether in the building of homes or in the output of factories. Each underpaid workman is a poor customer for industry; each captain of industry who works to restrict wages in effect puts sand in the bearings of industrial machines other than his own, even while his own output of commodities is checked by the underpayment of men, employed by others, who desire to be, but who are prevented from being, consumers of the goods which he produces. Viewed in the broadest way, the recent fall in real wages indicated by our investigation must mean a fall also in industrial output per head of the population. These, I say, are considerations which demand the attention of those who have their country's welfare at heart. Rising wages are not merely the necessity of a class; they are the truest and best expression of the gaining strength of a nation.



The Late Mr. James Fairclough.

MR. J. FAIRCLOUGH, who died suddenly on June 11th, 1911, was seventy-six years of age. He had been connected with the Co-operative movement for a great many years. Joining the Barnsley Society in 1865, he was elected on the Committee in 1870, and held office for a total of twenty-nine years. For sixteen years he was President of the Society, a position which he filled faithfully and well.

In 1895 he was elected upon the Board of the Wholesale Society, and, as he died whilst on his way to the station to take train for Manchester, he may literally be said to have "died in harness."



THE LATE MR. J. FAIRCLOUGH.



Co-operative Societies in the United Kingdom.

STATISTICS SHOWING THE POSITION AND PROGRESS OF THE
CO-OPERATIVE MOVEMENT FROM 1862 TO 1909.

THESE tables have been brought up to date on the basis of the Annual Returns by Societies to the Registrar of Friendly Societies, and corrected by the more recent returns to the Co-operative Union.

The tables refer to the United Kingdom, England and Wales, Scotland, and Ireland, and give the comparison between the figures of 1909 and those of ten years ago. We have also inserted below the figures relating to profits devoted to Education.

CO-OPERATION IN THE UNITED KINGDOM DURING 1899 AND 1909.

	1899.		1909.		INCREASE PER CENT.
Societies (making returns) ..No.	2,183	..	2,985	..	36
Members.....No.	1,787,576	..	2,794,943	..	56
Capital (share and loan)	£33,365,874	..	54,616,623	..	64
Sales	£73,533,686	..	115,159,630	..	56
Profits	£ 7,529,477	..	11,233,451	..	49
Profits devoted to Education..£	56,562	..	89,115	..	58

CO-OPERATION IN ENGLAND AND WALES DURING 1899 AND 1909.

	1899.		1909.		INCREASE PER CENT.
Societies (making returns) ..No.	1,645	..	2,112	..	28
Members.....No.	1,467,158	..	2,291,283	..	56
Capital (share and loan)	£26,859,995	..	42,907,527	..	60
Sales	£57,134,086	..	89,114,373	..	56
Profits	£ 5,743,523	..	8,558,499	..	49
Profits devoted to Education..£	48,214	..	74,898	..	55

CO-OPERATION IN SCOTLAND DURING 1899 AND 1909.

	1899.		1909.		INCREASE PER CENT.
Societies (making returns) ..No.	349	..	392	..	12
Members.....No.	296,272	..	422,362	..	42
Capital (share and loan)	£ 6,345,416	..	11,179,100	..	76
Sales	£15,609,622	..	23,477,899	..	50
Profits	£ 1,773,591	..	2,629,797	..	48
Profits devoted to Education..£	8,314	..	13,740	..	65

CO-OPERATION IN IRELAND DURING 1899 AND 1909.

	1899.		1909.		INCREASE PER CENT.
Societies (making returns) ..No.	189	..	481	..	481
Members.....No.	24,146	..	81,298	..	81,298
Capital (share and loan)	£ 160,463	..	529,996	..	529,996
Sales	£ 789,978	..	2,567,358	..	2,567,358
Profits	£ 13,363	..	45,155	..	45,155
Profits devoted to Education..£	34	..	477	..	477

CO-OPERATIVE SOCIETIES,
TABLE (1).—GENERAL SUMMARY of RETURNS
 (Compiled from Official

YEAR.	NO. OF SOCIETIES				Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.	Share.		Loan.			
					£	£	£	£	
1862	a454	768	332	90,341	428,376	54,499	2,333,523	165,562	
1863	51	73	381	111,163	579,902	76,738	2,673,773	216,005	
1864	146	110	394	b129,429	684,182	89,122	2,836,606	224,460	
1865	101	182	403	b124,659	819,367	107,263	3,373,847	279,226	
1866	163	240	441	b144,072	1,046,310	118,023	4,462,676	372,307	
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578	
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420	
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101	
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435	
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399	
1872	141	113	935	330,550	2,969,573	371,541	13,012,120	936,715	
1873	226	138	983	387,765	3,581,405	496,830	15,639,714	1,110,658	
1874	130	232	1,031	412,733	3,905,093	587,342	16,374,053	1,228,088	
1875	117	285	1,170	480,076	4,408,547	849,990	18,499,901	1,429,090	
1876	82	177	1,167	508,067	5,141,390	919,772	19,921,054	1,743,980	
1877	67	246	1,148	529,081	5,445,449	1,073,275	21,390,447	1,924,551	
1878	52	121	1,185	560,393	5,647,443	1,145,717	21,402,219	1,837,660	
1879	52	146	1,151	572,621	5,755,522	1,496,343	20,382,772	1,857,790	
1880	69	100	1,183	604,063	6,232,093	1,341,290	23,243,314	c1,868,599	
1881	66	..	1,240	643,617	6,940,173	1,483,583	24,945,063	1,981,109	
1882	67	115	1,288	687,158	7,591,241	1,622,431	27,541,212	2,155,398	
1883	55	170	1,291	729,957	7,921,356	1,577,086	29,336,028	2,434,996	
1884	78	63	1,400	797,950	8,646,188	1,890,836	30,424,101	2,723,794	
1885	84	50	1,441	850,659	9,211,259	1,945,834	31,305,910	2,988,690	
1886	83	65	1,486	894,488	9,747,452	2,160,090	32,730,745	3,070,111	
1887	87	145	1,516	967,828	10,344,216	2,253,576	34,483,771	3,190,309	
1888	100	140	1,592	1,011,258	10,946,219	2,452,887	37,793,903	3,454,974	
1889	93	123	1,621	1,071,089	11,687,912	2,923,711	40,674,673	3,734,546	
1890	122	159	1,647	1,140,573	12,783,629	3,169,155	43,731,669	4,275,617	
1891	117	122	1,684	1,207,511	13,847,705	3,393,394	49,024,171	4,718,532	
1892	127	24	1,791	1,284,843	14,647,707	3,773,616	51,060,854	4,743,352	
1893	106	59	1,825	1,340,318	15,318,665	3,874,954	51,803,836	4,610,657	
1894	113	61	1,930	1,373,004	15,756,064	4,064,681	52,110,800	4,928,838	
1895	123	113	1,966	1,430,340	16,749,826	4,581,579	55,100,249	5,389,071	
1896	128	134	2,010	1,534,824	18,236,040	4,786,331	59,951,635	5,990,023	
1897	126	165	2,065	1,627,135	19,510,007	a9,137,077	64,956,049	6,535,861	
1898	182	227	2,130	1,703,098	20,671,110	a9,914,226	68,523,969	6,939,276	
1899	152	298	2,183	1,787,576	22,340,593	a11,025,341	73,533,686	7,529,477	
1900	117	356	2,174	1,886,252	24,156,310	a12,010,771	81,020,428	8,177,822	
1901	153	332	2,239	1,980,441	25,697,099	a13,059,032	85,872,706	8,670,576	
1902	253	335	2,466	2,103,264	27,063,405	a14,034,140	89,772,923	9,123,976	
1903	225	381	2,523	2,215,873	28,200,869	a13,992,675	93,384,799	9,338,626	
1904	202	323	2,664	2,320,116	29,337,392	a14,255,546	96,263,828	9,791,740	
1905	175	249	2,745	2,402,354	30,389,065	a15,337,648	98,002,565	9,832,447	
1906	166	239	2,823	2,493,981	31,955,848	a16,332,735	102,408,120	10,233,784	
1907	165	287	2,846	2,615,321	33,888,721	a17,122,342	111,239,503	11,247,303	
1908	300	156	2,858	2,701,123	35,075,112	a17,649,071	113,090,337	10,996,769	
1909	206	119	2,985	2,794,943	36,077,053	a18,539,570	115,159,630	11,233,451	
Totals....							2,068,940,019	197,776,639	

a The Total Number Registered to the end of 1862. b Reduced by 18,278 for 1864, 23,927 for sale Society, and which were included in the returns from the Retail Societies. c Estimated Joint-stock Companies. e The return states this sum to be Investments other than in Trade Share Interest.

UNITED KINGDOM.

for each Year, from 1862 to 1909 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	d494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
479,130	1,383,063	318,477	382,846	6,696	93,601	1872
556,540	1,627,402	370,402	449,039	7,107	102,722	1873
594,455	1,781,053	418,301	522,081	7,949	116,829	1874
686,178	2,095,675	667,825	553,454	10,879	241,930	1875
1,279,856	2,664,042	....	....	....	....	1876
1,381,961	2,648,282	....	....	....	....	1877
1,494,607	2,609,729	....	....	....	....	1878
1,537,138	2,857,214	....	....	....	....	1879
1,429,160	2,880,076	e3,447,347	....	13,910	....	1880
....	3,053,333	....	....	13 825	....	1881
1,690,107	3,452,942	e4,281,264	....	14,778	....	1882
1,826,804	3,709,555	e4,497,718	....	16,788	....	1883
1,936,485	3,575,836	e4,550,890	....	19,154	....	1884
2,032,539	3,729,492	e5,433,120	....	20,712	....	1885
1,800,347	4,072,765	e3,858,940	....	19,878	....	1886
1,960,374	4,360,536	e4,491,483	....	21,380	....	1887
2,045,391	4,556,593	e5,233,859	....	24,245	....	1888
2,182,775	4,795,132	e5,833,278	....	25,455	....	1889
2,361,319	5,141,750	e6,958,787	....	27,587	....	1890
2,621,091	5,838,370	e6,394,867	....	30,087	....	1891
2,902,994	6,175,287	e6,952,906	....	32,753	....	1892
3,181,818	6,314,715	e7,089,689	....	32,677	....	1893
3,267,288	5,905,442	e7,174,796	....	36,553	....	1894
3,478,036	6,333,102	e7,880,602	....	41,491	....	1895
3,786,063	6,844,018	g13,929,329	....	46,895	....	1896
3,074,420	7,602,211	g14,278,094	....	50,302	....	1897
3,218,102	7,506,686	g15,753,086	....	52,129	....	1898
3,461,508	8,400,099	g17,203,236	....	56,562	....	1899
3,814,209	9,284,663	g18,788,895	....	65,699	....	1900
4,027,696	9,606,317	g20,466,113	....	68,258	....	1901
4,400,990	10,155,918	g21,305,960	....	73,753	....	1902
4,553,463	10,456,634	g22,127,521	....	77,654	....	1903
4,851,469	10,779,803	g22,968,250	....	79,693	....	1904
4,952,745	10,691,518	g24,991,839	....	81,301	....	1905
5,172,483	11,396,293	g26,725,655	....	84,035	....	1906
5,532,029	12,652,542	g28,561,160	....	89,848	....	1907
5,782,593	12,614,130	g29,713,548	....	88,537	....	1908
5,912,093	13,296,669	g30,977,960	....	89,115	....	1909

1865, and 30,921 for 1866, being the number of "Individual Members" returned by the Whole-
on the basis of the returns made to the Central Co-operative Board for 1881. *d* Includes
f Estimated. *g* Investments and other Assets. *h* Loans and other Creditors. Exclusive of

CO-OPERATIVE SOCIETIES,
TABLE (2).—GENERAL SUMMARY of RETURNS
(Compiled from Official

YEAR.	No. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1862	a454	f68	332	90,341	428,376	54,499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	b129,429	684,182	89,122	2,896,606	224,460
1865	101	182	403	c124,659	819,367	107,269	3,373,847	279,226
1866	163	240	441	b144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	393,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399
1872	138	104	927	339,986	2,968,758	371,531	12,992,345	935,551
1873	225	135	978	387,301	3,579,962	496,740	15,623,553	1,109,795
1874	128	227	1,026	412,252	3,903,608	586,972	16,358,278	1,227,226
1875	116	283	1,163	479,284	4,793,909	844,620	18,484,382	1,427,365
1876	82	170	1,165	507,557	5,140,219	919,762	19,909,699	1,742,501
1877	66	240	1,144	525,576	5,437,959	1,073,265	21,374,013	1,922,361
1878	52	119	1,181	560,703	5,645,883	1,145,707	21,885,646	1,836,371
1879	51	146	1,146	573,084	5,747,907	1,496,143	20,365,602	1,856,308
1880	67	100	1,177	603,541	6,224,271	1,341,190	23,231,677	c1,866,839
1881	62	..	1,230	642,783	6,937,284	1,483,583	24,926,005	1,979,576
1882	66	113	1,276	685,981	7,581,739	1,622,253	27,509,055	2,153,699
1883	55	165	1,282	728,905	7,912,216	1,576,845	29,303,441	2,432,621
1884	76	57	1,391	896,845	8,636,960	1,830,624	30,392,112	2,722,103
1885	84	47	1,431	849,616	9,202,138	1,945,508	31,273,156	2,986,155
1886	82	62	1,474	893,153	9,738,278	2,159,746	32,684,244	3,087,436
1887	84	140	1,504	966,403	10,333,069	2,252,672	34,437,879	3,187,902
1888	100	130	1,579	1,009,773	10,935,031	2,452,158	37,742,429	3,451,577
1889	89	118	1,608	1,069,396	11,677,286	2,923,506	40,618,060	3,731,966
1890	110	151	1,631	1,138,780	12,776,733	3,168,788	43,667,363	4,273,010
1891	95	108	1,656	1,205,244	13,832,158	3,390,076	48,921,697	4,714,298
1892	118	14	1,753	1,282,103	14,627,570	3,766,737	50,902,681	4,739,771
1893	98	42	1,784	1,336,731	15,297,470	3,667,305	51,577,727	4,606,811
1894	101	43	1,880	1,368,944	15,732,061	4,054,172	51,846,349	4,923,027
1895	78	70	1,895	1,423,632	16,726,623	4,570,116	54,755,400	5,382,862
1896	92	87	1,908	1,525,283	18,197,823	4,766,244	59,461,852	5,983,655
1897	73	99	1,930	1,613,038	19,466,155	h9,081,368	64,362,943	6,529,136
1898	73	98	1,955	1,682,286	20,618,822	h9,837,103	67,869,094	6,931,704
1899	84	116	1,994	1,763,430	22,276,641	h10,928,770	72,743,708	7,516,114
1900	63	98	2,006	1,861,458	24,088,713	h11,905,132	80,124,319	8,163,390
1901	107	30	2,073	1,956,469	25,620,298	h12,947,182	84,941,764	8,653,300
1902	143	32	2,180	2,058,660	26,937,475	h13,831,354	88,420,435	9,108,860
1903	129	46	2,190	2,161,747	28,057,210	h13,754,070	91,921,507	9,321,688
1904	154	28	2,262	2,258,158	29,177,450	h13,978,857	94,733,258	9,772,073
1905	121	36	2,294	2,334,416	30,211,420	h15,049,262	96,112,124	9,795,620
1906	135	26	2,341	2,413,186	31,795,721	h16,087,956	100,191,190	10,249,218
1907	123	34	2,381	2,538,371	33,689,383	h16,832,636	108,873,205	11,209,568
1908	264	43	2,425	2,629,070	34,873,575	h17,372,059	110,665,842	10,949,288
1909	166	25	2,504	2,713,645	35,849,582	h18,237,045	112,592,272	11,183,296
					Totals..		2,047,122,068	197,387,529

a The Total Number Registered to the end of 1862. b Reduced by 18,278 for 1864, 23,927 for Society, and which were included in the returns from the Retail Societies. c Estimated on the Companies. e The return states this sum to be Investments other than in Trade. Estimated.

GREAT BRITAIN.

for each Year, from 1862 to 1909 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	d494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
477,846	1,383,063	318,477	382,946	6,696	93,601	1872
555,766	1,627,402	370,402	449,039	7,107	102,722	1873
593,548	1,781,053	418,301	522,081	7,949	116,829	1874
685,118	2,094,325	667,825	553,454	10,879	241,930	1875
1,279,892	2,664,042	....	....	....	....	1876
1,381,285	2,647,309	....	....	....	....	1877
1,493,842	2,609,729	....	....	....	....	1878
1,536,282	2,857,214	....	....	....	....	1879
1,428,903	2,878,832	c3,429,935	17,407	13,910	....	1880
....	3,051,665	....	....	13,822	....	1881
1,689,223	3,450,481	e4,281,243	....	14,778	....	1882
1,818,880	3,706,978	e4,490,477	....	16,788	....	1883
1,933,297	3,572,226	e4,543,388	....	19,154	....	1884
2,080,427	3,726,756	e5,423,319	....	20,712	....	1885
1,797,696	4,068,831	e3,858,451	....	19,878	....	1886
1,957,873	4,854,857	e4,490,674	....	21,380	....	1887
2,041,566	4,550,743	e5,233,349	....	24,238	....	1888
2,178,961	4,789,170	e5,832,435	....	25,455	....	1889
2,357,647	5,136,580	e6,958,131	....	27,587	....	1890
2,617,200	5,832,573	e6,390,827	....	30,087	....	1891
2,897,117	6,168,947	e6,946,321	....	32,753	....	1892
3,174,460	6,309,624	e7,076,071	....	32,677	....	1893
3,256,156	5,898,804	e7,169,710	....	36,553	....	1894
3,465,905	6,323,781	e7,876,837	....	41,491	....	1895
3,767,651	6,828,943	g13,895,043	....	46,895	....	1896
j3,011,934	7,582,623	g14,246,571	....	50,299	....	1897
j3,201,894	7,490,945	g15,699,161	....	52,118	....	1898
j3,443,627	8,380,722	g17,136,035	....	56,528	....	1899
j3,791,397	9,264,705	g18,714,549	....	65,668	....	1900
j4,002,960	9,577,474	g20,383,660	....	68,211	....	1901
j4,358,590	10,110,723	g21,183,650	....	73,713	....	1902
j4,515,553	10,409,588	g21,989,909	....	77,654	....	1903
j4,806,149	10,729,084	g22,805,618	....	79,691	....	1904
j4,904,571	10,639,740	g24,806,222	....	81,131	....	1905
j5,126,895	11,398,431	g26,509,234	....	84,035	....	1906
j5,475,756	12,592,253	g28,335,718	....	89,518	....	1907
j5,777,599	12,550,894	g29,483,437	....	88,144	....	1908
j5,856,596	13,235,692	g0,712,789	....	88,638	....	1909

1865, and 30,921 for 1866, being the number of "Individual Members" returned by the Wholesale basis of the returns made to the Central Co-operative Board for 1881. d Includes Joint-stock g Investments and other Assets. h Loans and other Creditors. Exclusive of Share Interest.

CO-OPERATIVE SOCIETIES,
TABLE (3).—GENERAL SUMMARY of RETURNS
(Compiled from Official

YEAR.	NO. OF SOCIETIES				Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.	Share.		Loan.			
					£	£	£	£	
1862	454	68	332	90,341	428,376	54,499	2,333,523	165,562	
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005	
1864	146	110	394	129,429	684,182	89,122	2,896,606	224,460	
1865	101	182	403	124,659	819,367	107,263	3,373,847	279,226	
1866	163	240	441	144,072	1,046,310	118,023	4,462,676	372,907	
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578	
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420	
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101	
1870	67	153	748	248,108	2,035,626	197,029	8,201,685	553,435	
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399	
1872	113	66	749	301,157	2,786,965	344,509	11,397,225	809,237	
1873	186	69	790	340,930	3,344,104	431,808	13,651,127	959,493	
1874	113	177	810	357,821	3,653,582	498,052	14,295,762	1,072,139	
1875	98	237	926	420,024	4,470,857	742,073	16,206,570	1,250,570	
1876	72	113	937	444,547	4,825,642	774,809	17,619,247	1,541,384	
1877	58	186	896	461,666	5,092,958	916,955	18,637,788	1,680,370	
1878	48	65	963	490,584	5,264,855	965,499	18,719,031	1,583,925	
1879	40	106	937	504,117	5,374,179	1,324,970	17,816,397	1,598,156	
1880	53	62	953	526,686	5,806,545	1,124,795	20,129,217	1,600,000	
1881	50	.	971	552,353	6,431,553	1,205,145	21,276,850	1,657,564	
1882	51	82	1,012	593,262	7,058,025	1,293,595	23,607,809	1,814,375	
1883	42	158	990	6*2,871	7,281,448	1,203,764	24,776,980	2,036,826	
1884	64	48	1,079	672,780	7,879,686	1,359,007	25,600,250	2,237,210	
1885	73	47	1,114	717,019	8,364,367	1,408,941	25,858,065	2,419,615	
1886	67	61	1,141	751,117	8,793,068	1,551,989	26,747,174	2,476,651	
1887	73	139	1,170	813,537	9,269,422	1,598,420	28,221,988	2,542,884	
1888	94	125	1,244	850,020	9,793,852	1,743,890	30,350,048	2,766,131	
1889	81	112	1,268	897,841	10,424,169	2,098,100	33,016,341	2,981,543	
1890	103	149	1,290	955,393	11,380,210	2,196,364	35,367,102	3,393,991	
1891	88	108	1,313	1,008,448	12,253,427	2,260,686	39,617,376	3,781,254	
1892	106	12	1,404	1,073,739	12,848,024	2,487,499	40,827,931	3,701,402	
1893	92	40	1,432	1,119,210	13,400,837	2,453,723	41,483,346	3,592,856	
1894	96	41	1,525	1,139,535	13,668,938	2,520,779	41,731,223	3,841,723	
1895	68	69	1,530	1,191,766	14,511,314	2,803,917	44,003,888	4,194,876	
1896	88	84	1,554	1,264,763	15,620,803	2,952,740	47,331,384	4,569,782	
1897	68	98	1,573	1,336,985	16,654,107	a6,569,493	50,693,526	4,989,589	
1898	71	96	1,606	1,399,819	17,659,826	a6,990,007	53,256,725	5,333,221	
1899	75	108	1,645	1,467,158	18,999,477	a7,860,518	57,134,086	5,742,523	
1900	54	91	1,656	1,547,772	20,514,300	a8,504,385	62,923,437	6,208,116	
1901	99	23	1,719	1,629,319	21,858,778	a9,114,772	66,557,091	6,533,543	
1902	134	28	1,713,548	22,981,436	a9,607,079	69,711,342	6,877,301		
1903	120	42	1,840	1,800,325	23,792,554	a9,257,997	72,296,789	6,984,344	
1904	146	28	1,907	1,880,712	24,607,773	a9,201,947	73,713,727	7,278,535	
1905	111	33	1,937	1,944,427	25,349,840	a9,874,248	74,555,412	7,323,093	
1906	126	26	1,979	2,017,980	26,627,183	a10,739,546	78,015,639	7,652,244	
1907	112	33	2,016	2,127,774	28,340,261	a11,457,250	85,050,249	8,422,277	
1908	249	42	2,053	2,203,497	29,297,740	a11,883,069	86,869,663	8,203,370	
1909	143	25	2,112	2,291,283	30,201,418	a12,706,109	89,114,373	8,558,499	
Totals..							1,652,364,630	153,954,105	

a Loans and other Creditors.

ENGLAND AND WALES.

for each Year, from 1862 to 1909 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	173,367	3,814	38,630	1869
311,910	912,102	126,736	204,576	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
419,567	1,219,092	300,712	380,043	6,461	79,292	1872
488,464	1,439,137	337,811	443,724	6,864	83,149	1873
517,445	1,572,264	386,640	510,057	7,486	98,732	1874
598,080	1,852,437	636,400	538,140	10,454	220,011	1875
1,137,053	2,377,380	....	....	....	....	1876
1,222,664	2,310,041	....	....	....	....	1877
1,315,364	2,286,795	....	....	....	....	1878
1,353,832	2,486,704	....	....	....	....	1879
1,285,875	2,512,039	13,226,370	....	13,262	....	1880
....	2,585,443	....	....	13,314	....	1881
1,499,633	2,969,957	13,919,455	....	14,070	....	1882
1,606,424	3,160,569	14,113,995	....	15,903	....	1883
1,684,070	2,932,817	14,118,751	....	18,062	....	1884
1,825,717	3,044,534	14,811,819	....	19,374	....	1885
1,525,194	3,323,450	13,475,319	....	18,440	....	1886
1,670,290	3,512,626	14,112,807	....	19,707	....	1887
1,743,538	3,687,394	14,868,141	....	22,331	....	1888
1,849,811	3,856,498	15,386,444	....	23,384	....	1889
1,996,438	4,121,400	16,407,701	....	24,919	....	1890
2,207,143	4,691,801	15,749,811	....	27,196	....	1891
2,420,270	4,947,231	16,154,426	....	29,105	....	1892
2,645,989	5,032,623	16,234,093	....	29,151	....	1893
2,687,388	4,763,953	16,054,847	....	32,503	....	1894
2,881,742	5,108,794	16,625,724	....	36,433	....	1895
3,097,516	5,535,227	11,303,924	....	40,269	....	1896
b2,469,953	6,068,803	11,670,057	....	42,791	....	1897
b2,549,753	6,017,205	12,816,168	....	44,495	....	1898
b2,733,022	6,714,611	13,998,278	....	48,214	....	1899
b2,992,995	7,393,378	15,151,574	....	53,684	....	1900
b3,174,796	7,660,701	16,217,514	....	57,908	....	1901
b3,464,182	8,031,117	16,688,477	....	62,817	....	1902
b3,556,921	8,199,925	17,271,042	....	64,823	....	1903
b3,772,825	8,389,857	17,667,614	....	66,356	....	1904
b3,801,069	8,407,953	18,870,085	....	67,849	....	1905
b3,972,756	9,040,833	20,247,397	....	70,410	....	1906
b4,261,368	10,056,367	21,967,523	....	75,254	....	1907
b4,467,700	10,046,542	22,823,890	....	74,818	....	1909
b4,602,813	10,590,863	23,954,878	....	74,898	....	1909

b Exclusive of Share Interest.

† Investments other than in Trade.

‡ Investments and other Assets.

CO-OPERATIVE

TABLE (4).—GENERAL SUMMARY of RETURNS
(Compiled from Official

YEAR.	No. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1872	25	38	178	38,829	181,798	27,022	1,595,120	126,914
1873	39	66	188	46,371	235,858	64,932	1,972,426	150,302
1874	15	50	216	54,431	250,026	88,920	2,062,516	155,087
1875	18	46	237	59,260	323,052	102,547	2,277,812	176,795
1876	10	57	228	63,310	314,577	144,953	2,290,452	201,117
1877	8	54	248	66,910	345,001	156,310	2,676,225	241,991
1878	4	54	218	70,119	381,028	180,208	2,666,565	252,446
1879	11	*40	208	68,967	373,728	171,173	2,549,565	258,152
1880	14	38	224	76,855	417,726	216,395	3,102,460	266,839
1881	12	9	259	90,430	505,731	278,438	3,649,155	322,012
1882	15	31	264	92,719	523,714	328,658	3,901,246	339,324
1883	13	7	292	106,031	630,768	373,081	4,526,461	395,795
1884	12	9	312	124,065	757,274	471,617	4,791,862	484,893
1885	11	..	317	132,597	837,771	536,567	5,415,091	566,540
1886	15	1	333	142,036	945,210	607,757	5,937,070	590,785
1887	11	1	334	152,866	1,063,647	654,252	6,215,891	645,018
1888	5	5	335	159,753	1,141,179	708,268	7,392,381	685,446
1889	8	6	340	171,555	1,253,117	825,406	7,601,719	750,423
1890	7	2	341	183,387	1,396,523	972,424	8,300,261	879,019
1891	7	..	343	193,796	1,578,731	1,129,390	9,304,321	933,044
1892	12	2	349	208,364	1,779,546	1,279,238	10,074,750	1,038,369
1893	6	2	352	217,521	1,896,633	1,413,582	10,094,381	1,013,955
1894	5	2	355	229,409	2,063,123	1,533,393	10,115,126	1,081,304
1895	10	1	365	231,866	2,215,309	1,766,199	10,754,512	1,187,986
1896	4	3	354	260,520	2,577,025	1,813,504	12,130,468	1,413,873
1897	5	1	357	276,053	2,812,048	a2,511,875	13,669,417	1,639,547
1898	2	2	349	282,467	2,958,906	a2,847,096	14,612,369	1,598,483
1899	9	8	349	296,272	3,277,164	a3,082,252	15,609,622	1,773,591
1900	9	7	350	313,636	3,574,413	a3,400,747	17,200,882	1,955,274
1901	8	7	354	327,150	3,761,520	a3,832,410	17,984,673	2,119,757
1902	9	4	356	345,112	3,956,039	a4,224,275	18,709,093	2,231,559
1903	9	4	350	361,422	4,264,656	a4,406,073	19,624,718	2,337,344
1904	8	..	355	377,446	4,569,707	a4,776,910	21,019,531	2,493,538
1905	10	3	357	389,989	4,861,500	a5,175,014	21,556,712	2,472,527
1906	9	..	362	400,326	5,168,538	a5,208,410	22,175,551	2,596,974
1907	11	1	365	410,597	5,349,122	a5,375,386	23,322,956	2,787,291
1908	15	1	372	419,573	5,575,835	a5,458,990	23,796,179	2,740,913
1909	23	..	392	422,362	5,648,164	a5,530,936	23,477,599	2,629,797
					Totals..		394,657,438	43,433,424

* Not stated, but estimated at about 40. a Loans and other Creditors.

SOCIETIES, SCOTLAND.

for each Year, from 1872 to 1909 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
58,279	163,971	17,765	2,803	235	14,309	1872
67,302	188,265	32,591	5,315	243	19,573	1873
76,103	208,789	31,661	12,024	463	18,097	1874
87,038	241,888	31,425	15,314	425	21,919	1875
142,339	286,662	....	....	....	....	1876
158,621	337,268	....	....	....	....	1877
178,478	322,934	..	....	....	....	1878
182,450	370,510	..	..	....	....	1879
142,428	366,793	203,565	17,407	648	....	1880
....	466,222	..	....	508	....	1881
190,190	480,524	†361,788	..	708	....	1882
212,456	546,409	†376,432	..	885	....	1883
249,227	639,409	†424,637	....	1,092	..	1884
254,710	682,222	†613,500	....	1,338	....	1885
272,502	745,381	†383,132	..	1,438	....	1886
287,583	842,231	†377,867	....	1,673	....	1887
297,728	863,349	†365,208	....	1,847	....	1888
323,150	932,672	†445,991	....	2,067	....	1889
361,209	1,015,180	†550,430	....	2,668	....	1890
410,057	1,140,772	†641,016	....	2,891	....	1891
476,847	1,221,716	†791,895	....	3,648	....	1892
528,471	1,277,001	†841,978	....	3,526	....	1893
568,768	1,134,851	†1,114,863	....	4,050	....	1894
584,163	1,214,937	†1,251,063	....	5,053	....	1895
670,135	1,293,716	†2,591,119	....	6,626	....	1896
659,191	1,513,820	†2,576,514	....	7,508	....	1897
6652,141	1,473,740	†2,882,993	....	7,623	....	1898
6710,605	1,666,111	†3,137,757	....	8,314	....	1899
6793,402	1,871,327	†3,562,975	....	11,984	..	1900
6823,164	1,916,773	†4,166,146	....	10,303	....	1901
6894,408	2,079,606	†4,495,173	....	10,896	....	1902
6958,632	2,209,663	†4,718,867	....	12,831	....	1903
b1,035,324	2,339,227	†5,138,004	....	13,335	....	1904
b1,103,502	2,231,787	†5,936,137	..	13,282	....	1905
b1,154,139	2,297,598	†6,261,337	....	13,625	....	1906
b1,214,388	2,535,886	†6,368,195	....	14,264	....	1907
b1,259,899	2,504,342	†6,659,547	....	13,326	....	1908
b1,253,788	2,644,829	†6,757,911	....	13,740	....	1909

b Exclusive of Share Interest.

† Investments other than in Trade.

‡ Investments and other Assets.

CO-OPERATIVE SOCIETIES,
TABLE (5).—GENERAL SUMMARY of RETURNS
(Compiled from Official

YEAR.	NO. OF SOCIETIES				CAPITAL AT END OF YEAR.		Sales	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.	Number of Members.	Share.	Loan.		
					£	£	£	£
1874	2	5	5	481	1,485	370	15,775	812
1875	1	2	7	792	9,638	5,370	15,519	1,725
1876	..	7	2	210	1,171	10	11,355	1,479
1877	1	6	4	505	7,490	10	16,434	2,190
1878	..	2	4	290	1,560	10	16,573	1,289
1879	1	..	6	537	7,615	200	17,170	1,482
1880	2	..	6	522	7,822	100	16,637	1,760
1881	4	..	10	834	2,889	....	19,058	1,538
1882	1	2	12	1,177	9,502	178	32,157	1,699
1883	..	5	9	1,052	9,140	241	32,587	2,375
1884	2	6	9	1,105	9,228	212	31,989	1,691
1885	..	3	10	1,043	9,121	326	32,754	2,585
1886	1	3	12	1,335	9,174	344	46,501	2,675
1887	3	5	12	1,425	11,147	904	45,892	2,407
1888	1	10	13	1,485	11,188	729	51,474	3,397
1889	4	5	13	1,693	10,626	205	56,613	2,580
1890	12	8	16	1,793	6,896	367	64,306	2,607
1891	22	14	28	2,267	15,547	3,318	102,474	4,234
1892	9	10	38	2,740	20,137	6,879	158,173	3,581
1893	8	17	41	3,587	21,195	7,649	226,109	3,846
1894	12	18	50	4,060	24,003	10,509	264,451	5,811
1895	45	43	71	6,708	23,203	11,457	341,849	6,209
1896	96	47	102	9,541	38,212	20,087	489,783	6,963
1897	53	66	135	14,097	43,852	a55,709	593,106	6,725
1898	109	129	175	20,812	52,288	a77,123	654,875	7,572
1899	68	182	189	24,146	63,892	a96,571	789,978	13,363
1900	54	258	168	24,794	67,597	a105,639	896,109	14,432
1901	46	302	166	23,972	76,801	a111,850	930,942	17,276
1902	110	303	286	44,604	125,980	a202,786	1,352,488	15,116
1903	96	335	333	54,126	143,659	a233,605	1,463,292	16,998
1904	48	295	402	61,958	159,912	a276,689	1,530,070	19,667
1905	54	213	451	67,938	177,645	a288,386	1,890,441	36,827
1906	31	213	482	75,795	190,127	a294,779	2,216,930	44,566
1907	42	253	465	76,950	199,338	a289,706	2,366,298	37,735
1908	36	113	433	72,053	201,537	a277,012	2,424,495	47,486
1909	40	94	481	81,298	227,471	a302,525	2,567,358	45,155
Totals..							21,782,015	387,143

a Loans and other Creditors.

IRELAND.

for each Year, from 1874 to 1909 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies.	Joint-stock Companies.			
£	£	£	£	£	£	
907	....	....	....	....	....	1874
1,060	1,350	....	....	....	67	1875
464	....	....	....	....	....	1876
676	973	....	....	....	....	1877
765	....	....	....	....	15	1878
856	....	....	....	45	71	1879
857	1,244	5	....	....	....	1880
1,039	1,668	8	....	3	....	1881
2,284	2,461	*21	....	....	....	1882
1,924	2,577	*7,241	....	....	....	1883
3,188	3,610	*7,502	....	....	....	1884
2,112	2,736	*7,801	....	....	....	1885
2,651	3,934	....	....	....	....	1886
2,501	5,979	*809	....	....	....	1887
3,825	5,850	*510	....	7	....	1888
3,814	5,962	*843	....	....	....	1889
3,672	5,170	*656	....	....	....	1890
3,891	5,797	*4,040	....	....	....	1891
5,877	6,340	*6,585	....	....	....	1892
7,358	5,091	*13,618	....	....	....	1893
11,132	6,638	*5,026	....	....	....	1894
12,131	9,321	*3,765	....	....	....	1895
18,412	15,075	+34,286	....	....	....	1896
b12,486	19,588	+31,523	....	3	....	1897
b16,208	15,741	+53,925	....	11	....	1898
b17,881	19,377	+67,201	....	34	....	1899
b22,812	19,958	+74,346	....	31	....	1900
b24,736	28,843	+82,453	....	47	....	1901
b42,400	45,195	+121,710	....	40	....	1902
b37,910	47,046	+137,612	....	....	....	1903
b43,320	50,719	+162,632	....	2	....	1904
b48,174	51,778	+135,617	....	170	....	1905
b45,588	57,862	+216,421	....	....	....	1906
b56,273	60,289	+225,442	....	330	....	1907
b54,994	63,246	+230,111	....	393	....	1908
b55,497	60,977	+265,171	....	477	....	1909

b Exclusive of Share Interest.

* Investments other than in Trade.

† Investments and other Assets.

LIST OF PUBLIC ACTS OF PARLIAMENT.

1 AND 2 GEORGE V.—A.D. 1911.

The figures before each Act denote the chapter.

1. Consolidated Fund, No. 1.
2. Revenue.
3. Army (Annual).
4. Aerial Navigation.
5. Consolidated Fund, No. 2.
6. Perjury.
7. Municipal Elections (Corrupt and Illegal Practices).
8. Merchant Shipping (Seamen's Allotments).
9. Public Libraries (Art Galleries in County Boroughs) (Ireland).
10. Intestate Husband's Estate (Scotland).
11. Poultry.
12. Public Health (Ireland).
13. Parliament.
14. Isle of Man (Customs).
15. Appropriation.
16. Old Age Pensions.
17. Public Works Loans.
18. Indian High Courts.
19. Labourers (Ireland).
20. Geneva Convention.
21. Factory and Workshops (Cotton Cloth Factories).
22. Expiring Laws Continuance.
23. National Gallery and St. James's Park.
24. Pensions (Governors of Dominions, &c.).
25. Government of India Act Amendment.
26. Telephone Transfer.
27. Protection of Animals.
28. Official Secrets.
29. Parsonages.
30. Public Health (Scotland) Act (1897) Amendment.

NATIONAL INCOME AND EXPENDITURE.

An Account of the Public Income and Expenditure of the United Kingdom of Great Britain and Ireland in the Year ended March 31, 1911, presented to Parliament pursuant to Act 17 and 18 Vict., c. 94, s. 2.

INCOME.	£	s.	d.	EXPENDITURE.		
				£	s.	d.
Customs	33,140,000	0	0	CONSOLIDATED FUND SERVICES.		
Excise	40,020,000	0	0	NATIONAL DEBT SERVICES—		
Estate, &c., Duties	25,452,000	0	0	Inside the Permanent or Fixed Annual Charge.		
Stamps (exclusive of Fee, &c., Stamps)	9,784,000	0	0	Funded Debt—		
Land Tax	1,220,000	0	0	Interest	15,377,321	8 7
House Duty	3,080,000	0	0	Terminable Annuities	3,481,490	7 3
Property and Income Tax	61,946,000	0	0	Interest on Unfunded Debt	1,353,177	9 4
Land Value Duties	520,000	0	0	Management of the Debt	175,049	14 2
Post Office	24,350,000	0	0	New Sinking Fund	4,112,961	5 8
Crown Lands (Net)	500,000	0	0			
Receipts from Suez Canal Shares and Sundry Loans	1,234,350	6	5	Outside the Permanent or Fixed Annual Charge—		
Miscellaneous (including Fee, &c., Stamps)	2,604,237	13	2	Expenses under the War Loan (Redemption) Act, 1910	24,500,000	0 0
				Development and Road Improvement Funds	54,004	5 9
				Payments to Local Taxation Accounts, &c.	1,362,640	15 9
					9,881,708	13 8
				OTHER CONSOLIDATED FUND SERVICES—		
				Civil List	470,000	0 0
				Annuities and Pensions	299,933	6 10
				Salaries and Allowances	56,608	15 11
				Courts of Justice	514,282	16 3
				Miscellaneous Services	323,488	13 0
					1,664,313	12 0
				SUPPLY SERVICES.		
				Army	27,448,800	0 0
				Ordnance Factories	200	0 0
				Navy	40,386,000	0 0
				Miscellaneous Civil Services	43,098,000	0 0
				Customs and Inland Revenue Departments	3,919,000	0 0
				Post Office	19,681,000	0 0
					134,533,000	0 0
Total Expenditure					171,995,667	7 2
Excess of Income over Expenditure					31,854,920	12 5
Total Income					£203,850,587	19 7

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES *subject to IMPORT DUTIES in the UNITED KINGDOM, and the DUTY levied upon each ARTICLE, according to the Tariff in operation on the 1st July, 1911.*

ARTICLES.		RATES OF DUTY.		
IMPORTS.			£	s. d.
BEER called Mum, Spruce, or Black Beer, and Berlin White Beer and other preparations, whether fermented or not fermented, of a character similar to Mum, Spruce, or Black Beer, where the worts thereof were, before fermentation, of a specific gravity—				
Not exceeding 1,215°	{ per every 36 galls. }	1	13	0
Exceeding 1,215°		"	1	18 8
BEER of any other description, where the worts thereof were, before fermentation, of a specific gravity of 1,055°..		"	0	8 3
And so on in proportion for any difference in gravity.				
CARDS, PLAYING	doz. packs.	0	3	9
CHICORY :				
Raw or kiln-dried	per cwt.	0	13	3
Roasted or ground	per lb.	0	0	2
CHLORAL HYDRATE	"	0	1	9
CHLOROFORM	"	0	4	4
COCOA :				
Raw	"	0	0	1
Husks and Shells	per cwt.	0	2	0
Cocoa or Chocolate, ground, prepared, or in any way manufactured	per lb.	0	0	2
Cocoa Butter	"	0	0	1
COFFEE :				
Raw	per cwt.	0	14	0
Kiln-dried, roasted, or ground	per lb.	0	0	2
Coffee and Chicory (or other vegetable substances) roasted and ground, mixed	"	0	0	2
COLLODION	per gallon.	1	14	11
ETHER, Acetic	per lb.	0	2	7
" Butyric	per gallon.	1	1	10
" Sulphuric	"	1	16	6
ETHYL, Bromide	per lb.	0	1	5
" Chloride	per gallon.	1	1	10
" Iodide	"	0	19	0

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES.	RATES OF DUTY.		
FRUIT—Dried, or otherwise preserved without Sugar :—	per cwt.	£ s. d.	
Currants		0 2 0	
Figs and Fig Cake, Plums, commonly called French Plums, and Prunelloes, Plums dried or preserved, not otherwise described, Prunes and Raisins	"	0 7 0	
Fruit, liable to duty as such, preserved with Sugar—			
GLUCOSE :— <i>See Sugar.</i>			
Solid	"	0 1 2	
Liquid	"	0 0 10	
MOLASSES and invert Sugar and all other Sugar and extracts from Sugar which cannot be completely tested by the polariscope and on which duty is not otherwise charged :			
If containing 70 per cent. or more of sweetening matter	"	0 1 2	
If containing less than 70 per cent., and more than 50 per cent. of sweetening matter	"	0 0 10	
If containing not more than 50 per cent. of sweetening matter	"	0 0 5	
Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of Spirits, or if it is to be used solely for purposes of food for stock.			
SACCHARIN and mixtures containing Saccharin, or other substances of like nature or use	per oz.	0 0 7	
SOAP, TRANSPARENT, in the manufacture of which Spirit has been used	per lb.	0 0 3	
SPIRITS AND STRONG WATERS :			
For every gallon, computed at hydrometer proof, of Spirits of any description (except perfumed Spirits), including Naphtha or Methylic Alcohol purified so as to be potable, and mixtures and preparations containing Spirits. Enumerated Spirits :—	Imported in Casks.	Imported in Bottles.	
	£ s. d.	£ s. d.	
Brandy	0 15 1	0 16 1	the proof gallon
Rum	0 15 1	0 16 1	"
Imitation Rum	0 15 2	0 16 2	"
Geneva	0 15 2	0 16 2	"
Additional in respect of Sugar used in sweetening any of the above tested for strength, if sweetened to such an extent that the Spirit thereby ceases to be an Enumerated Spirit ;			
the proof gallon	0 0 1	0 0 1	
Unenumerated Spirits :—			
Sweetened	0 15 3	0 16 3	the proof gallon (Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits; if tested.)
Not Sweetened	0 15 2	0 15 2	the proof gallon (Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, provided such Spirits can be shown to be both Unenumerated and not sweetened; if tested.)
Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, not sweetened, provided such spirits are not shown to be Unenumerated ; if tested.			
the proof gallon	0 15 2	0 16 2	

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES.		RATES OF DUTY.	
		Imported in Casks.	Imported in Bottles.
		£ s. d.	£ s. d.
SPIRITS AND STRONG WATERS— <i>continued.</i>			
Liqueurs, Cordials, Mixtures, and other preparations containing Spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested; the liquid gallon		1 4 1	1 1 5
Perfumed Spirits .....the liquid gallon		1 4 1	1 5 1
Upon payment of the difference between the Customs Duty on Foreign Spirits and the Excise Duty on British Spirits, Foreign Spirits may be delivered under certain conditions for Methylation or for use in Art or Manufacture, but Foreign Methylic Alcohol may be used in Art or Manufacture without payment of this differential duty.			
*Motor Spirit		per gallon.	0 0 3
SUGAR:			
Tested by the polariscope, of a polarisation exceeding 98°		per cwt.	0 1 10
Of a polarisation not exceeding 76°		"	0 0 10
Intermediate rates of duty are levied on Sugar of a polarisation not exceeding 98°, but exceeding 76°, and special rates on Composite Sugar Articles.			
TEA		per lb.	0 0 5
TOBACCO—Manufactured, viz.:			
Cigars		"	0 7 0
Cavendish or Negro-head		"	0 5 4
Cavendish or Negro-head Manufactured in Bond		"	0 4 8
Other Manufactured Tobacco, viz.:			
Cigarettes		"	0 5 8
Other sorts		"	0 4 8
Snuff containing more than 13lbs. of moisture in every 100lbs. weight thereof		"	0 4 5
Snuff not containing more than 13lbs. of moisture in every 100lbs. weight thereof		"	0 5 4
Unmanufactured, if Stripped or Stemmed:—			
Containing 10lbs. or more of moisture in every 100lbs. weight thereof		"	0 3 8½
Containing less than 10lbs. of moisture in every 100lbs. weight thereof		"	0 4 1½
Unmanufactured, if Unstripped or Unstemmed:—			
Containing 10lbs. or more of moisture in every 100lbs. weight thereof		"	0 3 8
Containing less than 10lbs. of moisture in every 100lbs. weight thereof		"	0 4 1
WINE:—			
Not exceeding 30° of Proof Spirit		per gallon.	0 1 3
Exceeding 30° but not exceeding 42° of Proof Spirit....		"	0 3 0
And for every degree or part of a degree beyond the highest above charged, an additional duty		"	0 0 3
Additional:—On Still Wine imported in Bottles		"	0 1 0
On Sparkling Wine imported in Bottles ..		"	0 2 6

* An allowance or repayment of the duty is made in respect of Motor Spirit used for other purposes than supplying motive power to Motor Cars, and of half the duty payable if the Spirit is to be used for supplying motive power to Motor Cars employed for commercial, &c., purposes.

INCOME TAX RATES

FROM 1863 TO THE PRESENT TIME.

From and to April 5th.	Income free under.	On £100 to £150.	On £100 and upw'ds.	Chancellor of the Exchequer.	Premier.
Rate in the £.					
1863 to 1864..	*100	7d.		William E. Gladstone.	Viscount Palmerston.
1864 " 1865..	Do.	6d.		Do.	Do.
1865 " 1866..	Do.	4d.		Do.	Do.
1866 " 1867..	Do.	4d.		Do.	Earl Russell.
1867 " 1868..	Do.	5d.		Benjamin Disraeli.	Earl of Derby.
1868 " 1869..	Do.	6d.		George Ward Hunt.	Benjamin Disraeli.
1869 " 1870..	Do.	5d.		Robert Lowe.	William E. Gladstone.
1870 " 1871..	Do.	4d.		Do.	Do.
1871 " 1872..	Do.	6d.		Do.	Do.
1872 " 1873..	Do.	4d.		Do.	Do.
1873 " 1874..	Do.	3d.		Do.	Do.
1874 " 1876..	Do.	2d.		Sir Stafford Northcote.	Benjamin Disraeli.
1876 " 1878..	†150	3d.		Do.	Earl of Beaconsfield.
1878 " 1880..	Do.	5d.		Do.	Do.
1880 " 1881..	Do.	6d.		William E. Gladstone.	William E. Gladstone.
1881 " 1882..	Do.	5d.		Do.	Do.
1882 " 1883..	Do.	6½d.		Do.	Do.
1883 " 1884..	Do.	5d.		Hugh C. E. Childers.	Do.
1884 " 1885..	Do.	6d.		Do.	Do.
1885 " 1886..	Do.	8d.		Sir M. Hicks-Beach.	Marquis of Salisbury.
1886 " 1887..	Do.	8d.		Sir William Harcourt.	William E. Gladstone.
1886 " 1888..	Do.	8d.		Lord Rand. Churchill.	Marquis of Salisbury.
1887 " 1888..	Do.	7d.		G. J. Goschen.	Do.
1888 " 1892..	Do.	6d.		Do.	Do.
1892 " 1893..	Do.	6d.		Sir W. Harcourt.	William E. Gladstone.
1893 " 1894..	Do.	7d.		Do.	Do.
1894 " 1895..	†160	8d.		Do.	Earl Rosebery.
1895 " 1898..	Do.	8d.		Sir M. Hicks-Beach.	Marquis of Salisbury.
1898 " 1900..	§Do.	8d.		Do.	Do.
1900 " 1901..	§Do.	1s.		Do.	Do.
1901 " 1902..	§Do.	1s. 2d.		Do.	Do.
1902 " 1903..	{ §Do.	1s. 3d.		Do.	Do.
1902 " 1903..	{ §Do.	1s. 3d.		C. T. Ritchie.	A. J. Balfour.
1903 " 1904..	§Do.	11d.		Do.	Do.
1904 " 1905..	§Do.	1s.		A. Chamberlain.	Do.
1905 " 1906..	§Do.	1s.		Do.	Do.
1906 " 1907..	§Do.	1s.		H. H. Asquith.	Sir H. C'mph'll-B'nnerm'n
1907 " 1908..	§Do.	{ On £2,000 & under, 9d.	{ Over £2,000. 1s.	Do.	Do.
1908 " 1909..	§Do.	Do.	Do.	D. Lloyd-George.	H. H. Asquith.
1909 " 1910..	§Do.	¶ 1s. 2d.		Do.	Do.
1910 " 1911..	§Do.	¶ 1s. 2d.		Do.	Do.
1911 " 1912..	§Do.	¶ 1s. 2d.		Do.	Do.

* Differential rate upon scale of incomes abolished. Incomes under £100 are exempt; and incomes of £100 and under £199 per annum have an abatement from the assessment of £60;—thus, £100 pays on £40; £160 upon £100; £199 upon £139; but £200 pays on £200.

† Under £150 exempt; if under £400 the tax is not chargeable upon the first £120; above £160 exempt; if under £400 the tax is not chargeable upon the first £160; above £400 and up to £500, an abatement of £100.

§ Exemption may be claimed when the income from all sources does not exceed £160 per annum. Abatement of duty on £160 may be claimed when the income exceeds £160, but does not exceed £400; on £150 when the income exceeds £400, but does not exceed £500; on £120 when the income exceeds £500, but does not exceed £600; and on £70 when the income exceeds £600, but does not exceed £700.

¶ The rate of 9d. does not apply to unearned increment.

¶ Earned income where total income does not exceed £2,000, 9d.; earned income where total income exceeds £2,000 but does not exceed £3,000, 1s. Any individual, resident in the United Kingdom, who claims and proves that his total income from all sources, although exceeding £160, does not exceed £500, and that he has a child or children living and under the age of sixteen years on the 6th April, 1910, is entitled, in respect of every such child, to relief from income tax equal to the amount of income tax upon £10.

AVERAGE PRICE PER £100 OF THE NEW TWO-AND-A-HALF* PER CENT. CONSOLIDATED STOCK OF THE PUBLIC FUNDS OF THE UNITED KINGDOM IN EACH MONTH IN EACH YEAR FROM 1894 TO 1910.

MONTHS.	1894.	1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	1910.
January....	98 $\frac{1}{2}$	104 $\frac{1}{2}$	107	112	112 $\frac{3}{4}$	111	100 $\frac{1}{16}$	96 $\frac{1}{8}$	94	93 $\frac{3}{8}$	87 $\frac{1}{8}$	88 $\frac{3}{8}$	89 $\frac{3}{8}$	86 $\frac{1}{8}$	84 $\frac{3}{8}$	83 $\frac{1}{2}$	82 $\frac{1}{2}$
February ..	99 $\frac{1}{2}$	104 $\frac{3}{8}$	108 $\frac{1}{2}$	112 $\frac{1}{2}$	112 $\frac{3}{8}$	111 $\frac{3}{8}$	101	97 $\frac{3}{8}$	94 $\frac{9}{16}$	92 $\frac{3}{4}$	86 $\frac{1}{8}$	89 $\frac{1}{8}$	90 $\frac{1}{16}$	86 $\frac{1}{2}$	87 $\frac{3}{16}$	84 $\frac{1}{8}$	81 $\frac{1}{8}$
March	99 $\frac{3}{8}$	104 $\frac{1}{2}$	109 $\frac{9}{16}$	111 $\frac{1}{2}$	111 $\frac{1}{2}$	110 $\frac{9}{16}$	101 $\frac{1}{4}$	96 $\frac{1}{16}$	94	91 $\frac{1}{8}$	86	91 $\frac{3}{8}$	90 $\frac{3}{8}$	85 $\frac{3}{8}$	87 $\frac{5}{16}$	84	81 $\frac{9}{32}$
April	100	105 $\frac{1}{16}$	111 $\frac{1}{8}$	112	110 $\frac{1}{2}$	110 $\frac{1}{2}$	100 $\frac{1}{8}$	95 $\frac{1}{16}$	94 $\frac{5}{16}$	91 $\frac{1}{2}$	88	90 $\frac{1}{8}$	90 $\frac{1}{2}$	85 $\frac{1}{8}$	87 $\frac{1}{16}$	85 $\frac{1}{4}$	81 $\frac{3}{32}$
May	100 $\frac{9}{16}$	105 $\frac{1}{8}$	112 $\frac{1}{16}$	113 $\frac{1}{4}$	110 $\frac{1}{2}$	110 $\frac{1}{2}$	101 $\frac{1}{16}$	94 $\frac{1}{8}$	95 $\frac{1}{16}$	92 $\frac{1}{16}$	90 $\frac{1}{16}$	90 $\frac{3}{8}$	89 $\frac{5}{8}$	84 $\frac{7}{8}$	86 $\frac{3}{8}$	85 $\frac{3}{16}$	81 $\frac{3}{16}$
June	101 $\frac{3}{16}$	106 $\frac{1}{2}$	113	112 $\frac{1}{2}$	111 $\frac{5}{16}$	108 $\frac{5}{16}$	101 $\frac{5}{16}$	93 $\frac{9}{16}$	96 $\frac{1}{8}$	91 $\frac{3}{8}$	90 $\frac{1}{4}$	90 $\frac{3}{8}$	88 $\frac{5}{8}$	83 $\frac{7}{8}$	87 $\frac{3}{4}$	84 $\frac{9}{32}$	82 $\frac{3}{32}$
July	101 $\frac{9}{16}$	107 $\frac{5}{16}$	113 $\frac{1}{2}$	112 $\frac{1}{2}$	111 $\frac{1}{2}$	106 $\frac{3}{4}$	98 $\frac{3}{8}$	92 $\frac{1}{8}$	95	92 $\frac{1}{8}$	89 $\frac{5}{16}$	90 $\frac{1}{4}$	87 $\frac{5}{8}$	83 $\frac{1}{2}$	87 $\frac{1}{16}$	84 $\frac{1}{4}$	82
August	102 $\frac{1}{16}$	107 $\frac{1}{16}$	113 $\frac{1}{16}$	112 $\frac{1}{2}$	110 $\frac{3}{4}$	105 $\frac{1}{8}$	98 $\frac{1}{2}$	94 $\frac{1}{4}$	95	90 $\frac{1}{8}$	88	90 $\frac{1}{16}$	87 $\frac{1}{8}$	82 $\frac{3}{32}$	86 $\frac{3}{8}$	84 $\frac{9}{32}$	81 $\frac{3}{32}$
September..	102 $\frac{3}{16}$	107 $\frac{1}{8}$	110 $\frac{1}{8}$	111 $\frac{1}{2}$	109 $\frac{1}{2}$	104 $\frac{3}{8}$	98 $\frac{7}{16}$	93 $\frac{1}{8}$	93	89 $\frac{1}{8}$	88 $\frac{7}{16}$	89 $\frac{1}{8}$	86 $\frac{9}{16}$	82 $\frac{1}{16}$	85 $\frac{1}{8}$	83 $\frac{9}{16}$	80 $\frac{1}{2}$
October	101 $\frac{1}{2}$	107 $\frac{7}{16}$	108 $\frac{1}{8}$	111 $\frac{1}{8}$	109 $\frac{1}{2}$	103 $\frac{3}{8}$	98 $\frac{1}{4}$	92 $\frac{1}{8}$	93 $\frac{1}{16}$	88 $\frac{1}{2}$	88 $\frac{1}{16}$	88 $\frac{1}{8}$	86 $\frac{1}{16}$	82 $\frac{1}{4}$	84 $\frac{1}{4}$	82 $\frac{1}{4}$	79 $\frac{1}{8}$
November ..	102 $\frac{3}{8}$	106 $\frac{3}{8}$	110 $\frac{5}{16}$	112 $\frac{1}{2}$	110 $\frac{1}{16}$	99 $\frac{7}{16}$	98 $\frac{1}{2}$	91 $\frac{3}{4}$	93	88 $\frac{5}{16}$	88 $\frac{1}{4}$	88 $\frac{3}{8}$	86 $\frac{7}{16}$	82 $\frac{1}{32}$	84 $\frac{3}{8}$	82 $\frac{3}{16}$	79 $\frac{1}{16}$
December ..	103 $\frac{1}{8}$	106 $\frac{1}{2}$	111 $\frac{1}{4}$	112 $\frac{3}{4}$	110 $\frac{5}{16}$	100 $\frac{1}{16}$	97 $\frac{3}{8}$	93 $\frac{1}{16}$	92 $\frac{1}{8}$	88 $\frac{9}{16}$	88 $\frac{1}{16}$	89 $\frac{1}{4}$	86 $\frac{1}{4}$	82 $\frac{7}{8}$	83 $\frac{1}{4}$	82 $\frac{1}{8}$	79 $\frac{5}{16}$
Average for the year..	101 $\frac{1}{16}$	106 $\frac{1}{4}$	110 $\frac{3}{8}$	112 $\frac{3}{8}$	110 $\frac{1}{8}$	106 $\frac{1}{4}$	99 $\frac{3}{8}$	94 $\frac{1}{4}$	94 $\frac{3}{8}$	90 $\frac{3}{8}$	88 $\frac{1}{4}$	89 $\frac{1}{8}$	88 $\frac{5}{16}$	84 $\frac{1}{8}$	86 $\frac{1}{16}$	83 $\frac{1}{8}$	81 $\frac{3}{8}$

* The rate of interest on Consols was reduced from 2 $\frac{3}{4}$ per cent to 2 $\frac{1}{2}$ per cent on April 6th, 1903, and the first dividends at the lower rate became payable on July 5th, 1903.

AVERAGE MINIMUM RATE PER CENT. OF DISCOUNT CHARGED BY THE BANK OF ENGLAND IN EACH MONTH
IN EACH YEAR FROM 1895 TO 1910.

MONTHS.	1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	1910.	MONTHS.
Jan.	2	2	3 $\frac{7}{8}$	3	3 $\frac{3}{4}$	4 $\frac{1}{8}$	4 $\frac{1}{8}$	3 $\frac{1}{2}$	4	4	3	4	5 $\frac{1}{2}$	5 $\frac{2}{3}$ $\frac{1}{10}$	2 $\frac{7}{10}$	3 $\frac{8}{10}$	Jan.
Feb.	2	2	3 $\frac{1}{8}$	3	3	4	4 $\frac{7}{16}$	3 $\frac{1}{11}$	4	4	3	4	5	4	3	3 $\frac{1}{10}$	Feb.
March...	2	2	3	3	3	4	4	3	4	4	2 $\frac{6}{10}$	4	5	3 $\frac{3}{10}$	3	3 $\frac{4}{10}$	March.
April....	2	2	2 $\frac{7}{8}$	3 $\frac{1}{8}$	3	4	4	3	4	3 $\frac{1}{10}$	2 $\frac{1}{2}$	3 $\frac{9}{16}$	4 $\frac{9}{16}$	3	2 $\frac{1}{2}$	4	April.
May....	2	2	2 $\frac{1}{4}$	3 $\frac{7}{8}$	3	3 $\frac{1}{8}$	4	3	3 $\frac{4}{5}$	3	2 $\frac{1}{2}$	3 $\frac{3}{8}$	4	2 $\frac{9}{10}$	2 $\frac{1}{2}$	4	May.
June....	2	2	2	3	3	3 $\frac{1}{16}$	3 $\frac{1}{16}$	3	3 $\frac{1}{4}$	3	2 $\frac{1}{2}$	3 $\frac{5}{8}$	4	2 $\frac{1}{2}$	2 $\frac{1}{2}$	3 $\frac{1}{10}$	June.
July....	2	2	2	2 $\frac{1}{2}$	3 $\frac{5}{16}$	3 $\frac{3}{8}$	3 $\frac{1}{4}$	3	3	3	2 $\frac{1}{2}$	3 $\frac{1}{2}$	4	2 $\frac{1}{2}$	2 $\frac{1}{2}$	3	July.
August..	2	2	2	2 $\frac{1}{2}$	3 $\frac{1}{2}$	4	3	3	3	3	2 $\frac{1}{2}$	3 $\frac{1}{2}$	4 $\frac{9}{32}$	2 $\frac{1}{2}$	2 $\frac{1}{2}$	3	August.
Sept....	2	2 $\frac{7}{16}$	2 $\frac{1}{8}$	2 $\frac{5}{8}$	3 $\frac{1}{2}$	4	3	3	3 $\frac{9}{10}$	3	3	3 $\frac{4}{5}$	4 $\frac{1}{2}$	2 $\frac{1}{2}$	2 $\frac{1}{2}$	3 $\frac{1}{10}$	Sept.
Oct.	2	3 $\frac{1}{8}$	2 $\frac{5}{8}$	3 $\frac{5}{8}$	4 $\frac{7}{8}$	4	3	3 $\frac{3}{8}$	4	3	4	5 $\frac{1}{12}$	4 $\frac{1}{2}$	2 $\frac{1}{2}$	3 $\frac{8}{10}$	4 $\frac{3}{10}$	October.
Nov.	2	4	3	4	5	4	4	4	4	3	4	6	6 $\frac{3}{4}$	2 $\frac{1}{2}$	5	5	Nov.
Dec.	2	4	3	4	6	4	4	4	4	3	4	6	7	2 $\frac{1}{2}$	4 $\frac{6}{10}$	4 $\frac{5}{10}$	Dec.
Average for the year..)	2	2 $\frac{1}{2}$	2 $\frac{5}{8}$	3 $\frac{1}{4}$	3 $\frac{3}{4}$	3 $\frac{1}{8}$	3 $\frac{1}{16}$	3 $\frac{1}{4}$	3 $\frac{3}{4}$	3 $\frac{1}{3}$	3	4 $\frac{1}{6}$	4 $\frac{2}{6}$	3	3 $\frac{1}{10}$	3 $\frac{7}{10}$	{ Average for the year.. }

DEALINGS WITH LAND.

SCALE OF LAW COSTS ON THE SALE, PURCHASE, OR MORTGAGE OF
REAL PROPERTY, HOUSES, OR LAND.

	For the 1st £1,000.	For the 2nd and 3rd £1,000.	For the 4th and each subsequent £1,000 up to £10,000.	For each subsequent £1,000 up to £100,000.*
	Per £100. £ s. d.	Per £100. £ s. d.	Per £100. £ s. d.	Per £100. £ s. d.
Vendor's solicitor for negotiating a sale of property by private contract	1 0 0	1 0 0	0 10 0	0 5 0
Do., do., for conducting a sale of pro- perty by public auction, including the conditions of sale—				
When the property is sold† ...	1 0 0	0 10 0	0 5 0	0 2 6
When the property is not sold, then on the reserve price† ..	0 10 0	0 5 0	0 2 6	0 1 3
Do., do., for deducing title to freehold, copyhold, or leasehold property, and perusing and completing conveyance (including preparation of contract or conditions of sale, if any)	1 10 0	1 0 0	0 10 0	0 5 0
Purchaser's solicitor for negotiating a pur- chase of property by private contract..	1 0 0	1 0 0	0 10 0	0 5 0
Do., do., for investigating title to free- hold, copyhold, or leasehold property, and preparing and completing con- veyance (including perusal and com- pletion of contract, if any)	1 10 0	1 0 0	0 10 0	0 5 0
Mortgagor's solicitor for deducing title to freehold, copyhold, or leasehold property, perusing mortgage, and completing....	1 10 0	1 0 0	0 10 0	0 5 0
Mortgagee's solicitor for negotiating loan	1 0 0	1 0 0	0 5 0	0 2 6
Do., do., for investigating title to freehold, copyhold, or leasehold property, and preparing and completing mortgage ..	1 10 0	1 0 0	0 10 0	0 5 0

Vendor's or mortgagor's solicitor for procuring execution and acknowledgment of deed by a married woman, £2. 10s. extra.

Where the prescribed remuneration would amount to less than £5 the prescribed remuneration is £5, except on transactions under £100, in which case the remuneration of the solicitor for the vendor, purchaser, mortgagor, or mortgagee is £3.

* Every transaction exceeding £100,000 to be charged for as if it were for £100,000.

† A minimum charge of £5 to be made whether a sale is effected or not.

DEALINGS WITH LAND.

Scale of Law Costs as to Leases, or Agreements for Leases, at Rack Rent (other than a Mining Lease, or a Lease for Building Purposes, or Agreement for the same).

LESSOR'S SOLICITOR FOR PREPARING, SETTLING, AND COMPLETING
LEASE AND COUNTERPART.

Where the rent does not exceed £100, £7. 10s. per cent. on the rental, but not less in any case than £5.

Where the rent exceeds £100, and does not exceed £500, £7. 10s. in respect of the first £100 of rent, and £2. 10s. in respect of each subsequent £100 of rent.

Where the rent exceeds £500, £7. 10s. in respect of the first £100 of rent, £2. 10s. in respect of each £100 of rent up to £500, and £1 in respect of every subsequent £100.

Lessee's solicitor for perusing draft and completing—one-half of the amount payable to the lessor's solicitor.

Scale of Law Costs as to Conveyances in Fee, or for any other Freehold Estate reserving rent, or Building Leases reserving rent, or other Long Leases not at Rack Rent (except Mining Leases), or Agreements for the same respectively.

VENDOR'S OR LESSOR'S SOLICITOR FOR PREPARING, SETTLING, AND
COMPLETING CONVEYANCE AND DUPLICATE, OR LEASE AND
COUNTERPART.

Amount of Annual Rent.	Amount of Remuneration.
Where it does not exceed £5..	£5.
Where it exceeds £5, and does not exceed £50	The same payment as on a rent of £5, and also 20 per cent. on the excess beyond £5.
Where it exceeds £50, but does not exceed £150	The same payment as on a rent of £50, and 10 per cent. on the excess beyond £50.
Where it exceeds £150	The same payment as on a rent of £150, and 5 per cent. on the excess beyond £150.

Where a varying rent is payable the amount of annual rent is to mean the largest amount of annual rent.

Purchaser's or lessee's solicitor for perusing draft and completing—one-half of the amount payable to the vendor's or lessor's solicitor.

THE DEATH DUTIES.

ESTATE DUTY.

THIS duty, which in the case of persons dying after the 1st August, 1894, takes the place of the old Probate Account and Estate Duties, is now regulated by the Finance Acts, 1894, 1896, 1898, 1900, 1907, and 1910.

It is payable on the principal value of all property (save in a few exceptional cases), whether real or personal, settled or not settled, which passes on death.

The rates of duty (which in case of real estate may be paid by instalments) are as follow:—

PRINCIPAL NET VALUE OF ESTATE.				RATE PER CENT.
Above	£100, but not above	£500	.....	1
„	500 „ „	1,000	.....	2
„	1,000 „ „	5,000	.....	3
„	5,000 „ „	10,000	.....	4
„	10,000 „ „	20,000	.....	5
„	20,000 „ „	40,000	.....	6
„	40,000 „ „	70,000	.....	7
„	70,000 „ „	100,000	.....	8
„	100,000 „ „	150,000	.....	9
„	150,000 „ „	200,000	.....	10
„	200,000 „ „	400,000	.....	11
„	400,000 „ „	600,000	.....	12
„	600,000 „ „	800,000	.....	13
„	800,000 „ „	1,000,000	.....	14
„	1,000,000.....		.....	15

Where the net value of the estate (real and personal) does not exceed £100, no duty is payable.

THE DEATH DUTIES.

Where the gross value of the estate (real and personal) exceeds £100, but does not exceed £300, the duty is only 30s., and where it exceeds £300, but does not exceed £500, only 50s.

Where the property is settled, an extra duty known as Settlement Estate Duty is in certain cases payable at the rate of 2 per cent.

Debts and funeral expenses are deducted before calculating the duty, except where the gross value of the estate does not exceed £500, and it is desired to pay the fixed duty of 30s. or 50s., as the case may be, instead of the *ad valorem* duty.

LEGACY DUTY.

This duty is regulated by 55 Geo. III., cap. 184, 51 Vict., cap. 8, and the Finance Acts, 1894 and 1910, and is payable in respect of personal estate (including proceeds of sale of real estate) passing on death, either under a will or in case of intestacy.

The rates of duty are as follow:—

DESCRIPTION OF LEGATEE.	RATE OF DUTY.
Husband or wife of the deceased (except in the cases mentioned below)	£1 per cent.
Children of the deceased and their descendants, or the father or mother or any lineal ancestor of the deceased or the husbands or wives of any such persons (except in the cases mentioned below)	£1 "
Brothers and sisters of the deceased and their descendants, or the husbands or wives of any such persons	£5 "
Any person in any other degree of collateral consanguinity or strangers in blood to the deceased	£10 "

SUCCESSION DUTY.

This duty is regulated by 16 and 17 Vict., cap. 51, 51 Vict., cap. 8, and the Finance Acts, 1894, 1896, and 1910, and is payable in respect of real estate (including leaseholds) passing on death, and in certain cases in respect of settled personal estate.

The rates of duty are the same as those payable in respect of legacies.

THE DEATH DUTIES.

NOTE.—Where the duty under the foregoing table is at the rate of £1 per cent., an extra duty at the rate of 10s. per cent., and in all other cases an extra duty at the rate of £1. 10s. per cent., is leviable in respect of legacies payable out of or charged on real estate (not including leaseholds) and of successions to real estate (not including leaseholds) on deaths between the 1st July, 1888, and the 2nd August, 1894.

A husband is exempt from legacy or succession duty where his wife's estate does not exceed £15,000 or the value of his legacy or succession does not exceed £1,000.

A wife is in like manner exempt where her husband's estate does not exceed £15,000 or the value of her legacy or succession does not exceed £2,000.

A child is in like manner exempt where the parents' estate does not exceed £15,000 or the value of such child's legacy or succession does not exceed £1,000, or if the child is under 21, £2,000.

Legacy duty is payable on the capital value, while succession duty is in certain cases payable on the capital value, and in other cases payable on the value of an annuity equal to the net income of the property, calculated according to the age of the successor.

Where the whole net value of the estate does not exceed £1,000, no legacy, succession, or settlement estate duty is payable.

All pecuniary legacies, residues, or shares of residue, although not of the amount of £20, are subject to duty.

In case of persons dying domiciled in the United Kingdom, legacy duty is payable on all movable property wherever situate.

In case of persons dying domiciled abroad, no legacy duty is payable on movable property.



RULES BY WHICH THE PERSONAL ESTATES OF PERSONS DYING INTTESTATE ARE DISTRIBUTED.

If the Intestate die, leaving

His representatives take in the proportion following:—

Wife and child, or children	{ One-third to wife, rest to child or children; and if children are dead, then to the representatives (that is, their lineal descendants), except such child or children, not heirs-at-law, who had estate by settlement of intestate, or were advanced by him in his lifetime, equal to other shares.
Wife only, no relations	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, rest to Crown.
Wife, no near relations	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, rest to next-of-kin in equal degree to intestate, or their legal representatives.
No wife or child	{ All to next-of-kin and their legal representatives.
No wife, but child, children, or representatives of them, whether such child or children by one or more wives	{ All to him, her, or them.
Children by two wives	{ Equally to all.
If no child, children, or representatives of them	{ All to next-of-kin in equal degree to intestate.
Child, and grandchild by deceased child	{ Half to child, half to grandchild, who takes by representation.
Husband	{ Whole to him.
Father, and brother or sister	{ Whole to father.
Mother, and brother or sister	{ Whole to them equally.
Wife, mother, brothers, sisters, and nieces (daughters of deceased brother or sister)	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, residue to mother, brothers, sisters, and nieces.
Wife, and father	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, and half to father.
Wife, brothers or sisters, and mother	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, half to father.
Mother, but no wife, child, father, brother, sister, nephew, or niece	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, half to brothers or sisters and mother.
Wife, and mother	{ The whole to mother.
	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, half to mother.

RULES BY WHICH THE PERSONAL ESTATES OF PERSONS DYING INTESTATE ARE DISTRIBUTED—continued.

His representatives take in the proportion following:—

If the Intestate die, leaving

Brother or sister of whole blood, and brother or sister of half blood.....	Equally to both.
Posthumous brother or sister, and mother	Equally to both.
Posthumous brother or sister, and brother or sister born in lifetime	} Equally to both.
of father	
Father's father and mother's mother	Equally to both.
Uncle or aunt's children, and brother or sister's grandchildren	Equally to all.
Grandmother uncle, or aunt	All to grandmother.
Two aunts, nephew and niece	Equally to all.
Uncle, and deceased uncle's child	All to uncle.
Uncle by mother's side, and deceased uncle or aunt's child	All to uncle.
Nephew by brother, and nephew by half-sister	Equally <i>per capita</i> .*
Nephew by deceased brother, and nephews and nieces by deceased sister	} Each in equal shares <i>per capita</i> , and not <i>per stirpes</i> .
Brother, and grandfather	
Brother's grandson, and brother or sister's daughter	Whole to brother.
Brother, and two aunts	All to brother or sister's daughter.
Brother, and wife	All to brother.
Wife, mother, and children of a deceased brother (or sister)	{ Up to £500, all to wife; all above the first £500, in each case, half to brother, half to wife.
Wife, brother, or sister, and children of a deceased brother or sister	
Wife, brother, or sister, and children of a deceased brother or sister	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, a fourth to mother, and a fourth <i>per stirpes</i> to deceased brother's or sister's children.
Wife, brother, or sister, and children of a deceased brother or sister	
Wife, brother, or sister, and children of a deceased brother or sister	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, one-fourth to brother or sister, one-fourth to deceased brother's or sister's children <i>per stirpes</i> .
Wife, brother, or sister, and children of a deceased brother or sister	
Wife, brother, or sister, and children of a deceased brother or sister	{ Half to brother or sister, half to children of deceased brother or sister <i>per stirpes</i> .
Wife, brother, or sister, and children of a deceased brother or sister	
Wife, brother, or sister, and children of a deceased brother or sister	sister <i>per stirpes</i> .
Wife, brother, or sister, and children of a deceased brother or sister	All to grandfather.

* That is, taking individually, and not by representation. Thus, if A die, leaving three brothers or sisters, they each take an equal part of his effects in his or her own right. But if either of them die, leaving children, his children would take his share *per stirpes*, that is *through him*, and not in their own right.

By the Act 19 and 20 Vict., cap. 94, all special *local* customs relating to the estates of intestates are abolished so far as they affect personal property.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE ESTATE OF A PERSON WHO HAS DIED INTESTATE.

If a person die, leaving

His movable estate is divided in the following proportions:—

Wife.....	Half to wife, other half to deceased's next-of-kin.
Wife and child, or children	{ One-third to wife, remaining two-thirds to child, or among children equally.
Wife and children, and issue of predeceasing children	{ One-third to wife, one-third to children equally, and the remaining third between the children and the issue of the predeceasing children—the children taking <i>per capita</i> , the latter <i>per stirpes</i> .*
Wife and grandchildren.....	Half to wife, and half to grandchildren equally among them.
Wife, and his children by former marriages.....	One-third to wife, two-thirds to children equally.
Wife, and her children by last and prior marriages.....	One-third to wife, remaining two-thirds to <i>deceased's</i> children.
Children	Whole to children.
Children, and issue of predeceasing children	{ Half to children, remaining half between children <i>per capita</i> , and issue <i>per stirpes</i> .
Grandchildren	Equally to all.
Children by two or more marriages	Equally to all.
Father	Whole to father.
Mother	One-third to mother, other two-thirds to next-of-kin.

* *Per capita*, i.e., by the head; *per stirpes* (by descent), i.e., through their parent and not in their own right. Where property divides *per capita*, it is divided into as many shares as there are children; where *per stirpes*, the share which would have fallen to the predeceasing parent if alive is divided equally among his children.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE
ESTATE OF A PERSON WHO HAS DIED INTESATE—*continued*.

If a person die, leaving

His movable estate is divided in the following proportions:—

Father and mother.....	Whole to father.
Father and mother, and brothers and sisters.....	Half to father, half to brothers and sisters equally.
Mother, and brothers and sisters.....	One-third to mother, remaining two-thirds to brothers and sisters.
Father, mother, brothers, or sisters, and issue of deceased brothers or sisters.....	Half to father, half to brothers and sisters <i>per capita</i> , and issue <i>per stirpes</i> .
Mother, brothers, or sisters, and issue of deceased brothers or sisters.....	One-third to mother, remaining two-thirds as in last example.
Father and mother, and their grandchildren.....	Half to father, other half to grandchildren equally.
Mother, and her grandchildren.....	One-third to mother, other two-thirds to grandchildren equally.
Father, mother, children, and grandchildren of deceased brothers or sisters.....	Half to father, other half between children <i>per capita</i> , and grandchildren <i>per stirpes</i> .
Mother, children, and grandchildren of deceased brothers or sisters.....	One-third to mother, other two-thirds among children <i>per capita</i> , and grandchildren <i>per stirpes</i> .
Brothers or sisters.....	Equally among them.
Brothers or sisters, and nephews or nieces.....	Brothers or sisters <i>per capita</i> , nephews or nieces <i>per stirpes</i> .
Nephews or nieces.....	Equally.
Grandnephews or nieces.....	Equally.
Brothers or sisters of full blood, and brothers or sisters of half-blood..	Whole to brothers and sisters of full blood.
Brothers or sisters consanguinean (that is, by same father but not same mother) and brothers or sisters uterine (that is, by same mother but not by same father).....	Whole to brothers and sisters consanguinean.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE ESTATE OF A PERSON WHO HAS DIED INTESATE—*continued.*

If a person die, leaving

His movable estate is divided in the following proportions:—

Brothers or sisters consanguinean, and uncles or aunts	Whole to brothers and sisters.
Brothers and sisters uterine, and uncles or aunts	Half to brothers and sisters, other half to uncles and aunts.
Father, mother, and uncles and aunts	Whole to father.
Father, and cousins of full blood	Whole to father.
Mother, and uncles or aunts	One-third to mother, two-thirds to uncles and aunts.
Mother, and cousins of full blood	One-third to mother, two-thirds to cousins equally.
Grandfather, and uncles and aunts	Whole to uncles and aunts.
Grandfather, grandmother, and mother	One-third to mother, two-thirds to grandfather.

Where a wife dies, survived by

Her movable estate is divided in the following proportions:—

Husband	Half to husband, other half to next-of-kin.
Husband and children	One-third to husband, rest to children.
Children only	Whole to children.
Children, and issue of deceased children	{ Half to children, other half among children <i>per capita</i> , and issue <i>per stirpes</i> .
Children by two or more marriages	Equally to all.

Illegitimate children do not succeed to their father and mother, when the latter leave no will in their favour. When an illegitimate child dies without a will, and leaves neither wife nor children, his estate falls to the Crown.

EXPECTATION OF LIFE.

EXPECTATION OF LIFE TABLES were constructed by the late Dr. Farr, of the General Register Office, and were calculated on the death-rates of 1838-54; but since that time very important changes have occurred in the death-rates at different ages; and, consequently, new tables have been constructed by Dr. W. Ogle, who succeeded Dr. Farr, on the basis of the death-rates of 1871-80. The following table gives the results both of the older and the later calculations; the first two columns in the male and female parts, respectively, giving the survivors at each year of life out of a million born of the corresponding sex, by the older and the newer calculation, and the two other columns giving similarly the expectation of life at each year.

AGE.	MALES.				FEMALES.				AGE.
	OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		
	1838-54.	1871-80.	3	4	1838-54.	1871-80.	7	8	
	1	2							
Column.									Column.
0	1,000,000	1,000,000	39.91	41.35	1,000,000	1,000,000	41.85	44.62	0
1	836,405	841,417	46.65	48.05	865,288	871,266	47.31	50.14	1
2	782,626	790,201	48.83	50.14	811,711	820,480	49.40	52.22	2
3	754,849	763,737	49.61	50.86	782,990	793,359	50.20	52.99	3
4	736,845	746,587	49.81	51.01	764,060	775,427	50.43	53.20	4
5	723,716	734,068	49.71	50.87	750,550	762,622	50.33	53.08	5
6	713,881	726,815	49.39	50.38	740,584	755,713	50.00	52.56	6
7	706,156	721,103	48.92	49.77	732,771	750,276	49.53	51.94	7
8	699,688	716,309	48.37	49.10	726,116	745,631	48.98	51.26	8
9	694,346	712,337	47.74	48.37	720,537	741,727	48.35	50.53	9
10	689,857	708,990	47.05	47.60	715,769	738,382	47.67	49.76	10
11	685,982	706,146	46.31	46.79	711,581	735,405	46.95	48.96	11
12	682,512	703,595	45.54	45.96	707,770	732,697	46.20	48.13	12
13	679,256	701,200	44.76	45.11	704,155	730,122	45.44	47.30	13
14	676,057	698,840	43.97	44.26	700,581	727,571	44.66	46.47	14

15	673,776	696,419	43-18	43-41	696,917	724,956	43-90	45-63	15
16	693,296	698,695	42-40	42-58	693,050	722,084	43-14	44-81	16
17	665,529	690,746	41-64	41-76	688,894	718,993	42-40	44-00	17
18	661,402	687,507	40-90	40-96	684,378	715,622	41-67	43-21	18
19	656,868	683,941	40-17	40-17	679,463	711,946	40-97	42-43	19
20	651,903	680,033	39-48	39-40	674,119	707,949	40-29	41-66	20
21	646,502	675,769	38-80	38-64	668,345	703,616	39-63	40-92	21
22	641,028	671,344	38-13	37-89	662,474	699,141	38-98	40-18	22
23	635,486	666,754	37-46	37-15	656,509	694,521	38-33	39-44	23
24	629,882	661,997	36-79	36-41	650,463	689,759	37-68	38-71	24
25	624,221	657,077	36-12	35-68	644,342	684,858	37-04	37-98	25
26	618,503	651,998	35-44	34-96	638,148	679,822	36-39	37-26	26
27	612,731	646,757	34-77	34-24	631,891	674,661	35-75	36-54	27
28	606,906	641,353	34-10	33-52	625,575	669,372	35-10	35-83	28
29	601,026	635,778	33-43	32-81	619,201	663,959	34-46	35-11	29
30	595,089	630,038	32-76	32-10	612,774	658,418	33-81	34-41	30
31	589,094	624,124	32-09	31-40	606,296	652,747	33-17	33-70	31
32	583,036	618,056	31-42	30-71	599,769	646,957	32-53	33-00	32
33	576,912	611,827	30-74	30-01	593,196	641,045	31-88	32-30	33
34	570,716	605,430	30-07	29-33	586,575	635,003	31-23	31-60	34
35	564,441	598,860	29-40	28-64	579,908	628,842	30-59	30-90	35
36	558,083	592,107	28-73	27-96	573,192	622,554	29-94	30-21	36
37	551,634	585,167	28-06	27-29	566,431	616,144	29-29	29-52	37
38	545,084	578,019	27-39	26-62	559,619	609,599	28-64	28-83	38
39	538,428	570,656	26-72	25-96	552,758	602,924	27-99	28-15	39
40	531,657	563,077	26-06	25-30	545,844	596,113	27-34	27-46	40
41	524,761	555,254	25-39	24-65	538,876	589,167	26-69	26-78	41
42	517,734	547,288	24-73	24-00	531,849	582,104	26-03	26-10	42
43	510,567	539,161	24-07	23-35	524,765	574,919	25-38	25-42	43
44	503,247	530,858	23-41	22-71	517,617	567,612	24-72	24-74	44

EXPECTATION OF LIFE—continued.

AGE.	MALES.				FEMALES.				AGE.
	OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		
	1888-54.	1871-80.	3	4	1888-54.	1871-80.	7	8	
	1	2			5	6			
Column.									Column.
45	495,770	522,374	22.76	22.07	510,403	560,174	24.06	24.06	45
46	488,126	513,702	22.11	21.44	503,122	552,602	23.40	23.38	46
47	480,308	504,836	21.46	20.80	495,768	544,892	22.74	22.71	47
48	472,306	495,761	20.82	20.18	488,339	537,043	22.08	22.03	48
49	464,114	486,479	20.17	19.55	480,833	529,048	21.42	21.36	49
50	455,727	476,980	19.54	18.93	473,245	520,901	20.75	20.68	50
51	447,139	467,254	18.90	18.31	465,572	512,607	20.09	20.01	51
52	438,099	457,022	18.28	17.71	457,814	504,188	19.42	19.34	52
53	428,801	446,510	17.67	17.12	449,966	495,645	18.75	18.66	53
54	419,256	435,729	17.06	16.53	442,047	486,973	18.08	17.98	54
55	409,460	424,677	16.45	15.95	433,331	477,440	17.43	17.33	55
56	399,408	413,351	15.86	15.37	424,239	467,443	16.79	16.69	56
57	389,088	401,740	15.26	14.80	414,761	456,992	16.17	16.06	57
58	378,481	389,827	14.68	14.24	404,895	446,079	15.55	15.45	58
59	367,570	377,591	14.10	13.68	394,636	434,695	14.94	14.84	59
60	356,330	365,011	13.53	13.14	383,974	422,835	14.34	14.24	60
61	344,744	352,071	12.96	12.60	372,895	410,477	13.75	13.65	61
62	332,789	338,820	12.41	12.07	361,387	397,644	13.17	13.08	62
63	320,451	325,256	11.87	11.56	349,436	384,319	12.60	12.51	63
64	307,720	311,368	11.34	11.05	337,031	370,495	12.05	11.96	64
65	294,588	297,156	10.82	10.55	324,165	356,165	11.51	11.42	65
66	281,064	282,638	10.32	10.07	310,833	341,326	10.98	10.90	66
67	267,160	267,829	9.83	9.60	297,048	325,988	10.47	10.39	67
68	252,901	252,763	9.36	9.14	282,819	310,170	9.97	9.89	68
69	238,328	237,487	8.90	8.70	268,177	293,899	9.48	9.41	69

70	223,490	222,056	8·45	8·27	253,161	277,225	9·02	8·95	70
71	208,453	206,539	8·03	7·85	237,822	260,207	8·57	8·50	71
72	193,297	190,971	7·62	7·45	222,230	242,934	8·13	8·07	72
73	178,114	175,449	7·22	7·07	206,464	225,497	7·71	7·65	73
74	163,003	160,074	6·85	6·70	190,620	203,003	7·31	7·25	74
75	148,076	144,960	6·49	6·34	174,800	190,566	6·93	6·87	75
76	133,453	130,227	6·15	6·00	159,126	173,316	6·56	6·51	76
77	119,251	115,986	5·82	5·68	143,722	156,392	6·21	6·16	77
78	105,592	102,359	5·51	5·37	128,711	139,927	5·88	5·82	78
79	92,587	89,449	5·21	5·07	114,229	124,065	5·56	5·50	79
80	80,343	77,354	4·93	4·79	100,394	108,935	5·26	5·20	80
81	68,946	66,153	4·66	4·51	87,323	94,662	4·98	4·90	81
82	58,471	55,842	4·41	4·26	75,119	81,305	4·71	4·63	82
83	48,970	46,489	4·17	4·01	63,862	68,966	4·45	4·37	83
84	40,471	38,132	3·95	3·58	53,615	57,723	4·21	4·12	84
85	32,979	30,785	3·73	3·56	44,419	47,631	3·98	3·88	85
86	26,476	24,436	3·53	3·36	36,284	38,710	3·76	3·66	86
87	20,926	19,054	3·34	3·17	29,202	30,958	3·56	3·46	87
88	16,268	14,576	3·16	2·99	23,135	24,338	3·36	3·26	88
89	12,428	10,926	3·00	2·82	18,027	18,788	3·18	3·08	89
90	9,321	8,015	2·84	2·66	13,802	14,225	3·01	2·90	90
91	6,859	5,748	2·69	2·51	10,376	10,553	2·85	2·74	91
92	4,946	4,025	2·55	2·37	7,650	7,658	2·70	2·58	92
93	3,492	2,749	2·41	2·24	5,526	5,429	2·55	2·44	93
94	2,411	1,828	2·29	2·12	3,908	3,756	2·42	2·30	94
95	1,628	1,183	2·17	2·01	2,704	2,533	2·29	2·17	95
96	1,071	742	2·06	1·90	1,827	1,661	2·17	2·11	96
97	688	452	1·95	1·81	1,204	1,057	2·06	2·03	97
98	430	266	1·85	1·72	774	653	1·96	1·83	98
99	262	151	1·76	1·65	483	389	1·86	1·73	99
100	154	82	1·68	1·61	295	225	1·76	1·62	100

RAILWAY ACCIDENTS.

The following Table shows the average annual numbers of passengers reported as killed or injured in train accidents, and the average numbers of passenger journeys (exclusive of season tickets), for three periods of ten years and one of five years ending 1884, 1894, 1904, and 1909 respectively, with the figures for the year 1910:—

Year.	Number of Passengers Killed and Injured in Train Accidents.		Number of Passenger Journeys (exclusive of Journeys by Season-ticket Holders).*
	Killed.	Injured.	
1875-1884 (Average)	28	915	Millions. 598·4
1885-1894 "	21	600	798·6
1895-1904 "	12	581	1,100·7
1905-1909 "	23	447	1,248·4
1910	23	1,111	1,306·7

* The number of annual season tickets issued in 1910 was about 752,000.

In the ten years ending with 1909, one passenger was killed on the average in every 72,000,000 journeys and 1 injured in every 2,200,000, as compared with 1 in 56,800,000 killed and 1 in 1,200,000 injured in 1910. The risk is really less than these figures indicate, since they take no account of the journeys of season-ticket holders, the number of whom has greatly increased in recent years.

POPULATION.

TOTAL POPULATION OF EACH DIVISION OF THE UNITED KINGDOM AT EACH CENSUS FROM 1801 TO 1911.
(Compiled from the *Census Reports for each Division of the United Kingdom.*)

Census Years.	Total for United Kingdom.	England and Wales.	Scotland.	Ireland.
1801 .....	....	8,892,536	1,608,420	*
1811 .....	....	10,164,256	1,805,864	*
1821	20,898,584	12,000,236	2,091,521	6,801,827
1831	24,028,584	13,896,797	2,364,386	7,767,401
1841	26,709,456	15,914,148	2,620,184	8,175,124
1851	27,368,736	17,927,609	2,888,742	6,552,385
1861	28,927,485	20,066,224	3,062,294	5,798,967
1871	31,484,661	22,712,266	3,360,018	5,412,377
1881	34,884,848	25,974,439	3,735,573	5,174,836
1891	37,732,922	29,002,525	4,025,647	4,704,750
1901	41,458,721	32,527,843	4,472,103	4,458,775
†1911	45,216,665	36,075,269	4,759,445	4,381,951

* The Census of Ireland in 1821 is the first which was made on such a basis as to afford a comparison with those of subsequent decades.

† The figures for 1911 are subject to revision.

WRECKS.

NUMBER OF PASSENGERS AND CREW LOST BY WRECKS AND CASUALTIES AT SEA TO VESSELS BELONGING TO THE UNITED KINGDOM, EXCLUSIVE OF VESSELS OF THE ROYAL NAVY, IN THE YEARS 1895 TO 1909.

YEARS.	FROM SAILING VESSELS.			FROM STEAM VESSELS.			TOTAL.	
	Crew.	Passengers.	Total.	Crew.	Passengers.	Total.	Crew.	Passengers.
1895.....	955	70	1,025	385	34	419	1,340	104
1896.....	474	12	486	359	398	757	833	410
1897.....	420	9	429	408	39	447	828	48
1898.....	442	20	462	430	80	510	872	100
1899.....	484	23	507	699	102	801	1,183	125
1900.....	564	12	576	549	38	587	1,113	50
1901.....	462	15	477	327	8	335	789	23
1902.....	225	13	238	460	674	1,134	685	687
1903.....	339	14	353	364	22	386	703	36
1904.....	287	18	305	305	9	314	592	27
1905.....	448	11	459	328	111	439	776	122
1906.....	250	7	257	180	5	185	430	12
1907.....	334	23	357	452	89	541	786	112
1908.....	311	10	321	282	88	370	593	98
1909.....	182	15	197	396	117	513	578	132

NOTE.—The losses of unregistered vessels (if any) are included in the above figures.

WRECKS.

NUMBER AND NET TONNAGE OF VESSELS BELONGING TO THE UNITED KINGDOM TOTALLY LOST AT SEA,
EXCLUSIVE OF VESSELS OF THE ROYAL NAVY, IN THE YEARS 1895 TO 1909.

YEARS.	SAILING.		STEAM.		TOTAL.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1895	352	90,572	126	94,851	478	185,423
1896	326	81,217	107	94,607	433	175,824
1897	347	63,877	128	105,053	475	168,930
1898	288	52,409	125	111,686	413	164,095
1899	265	50,447	132	133,128	397	183,575
1900	253	64,005	132	95,998	385	160,003
1901	244	60,346	103	72,773	347	133,119
1902	241	45,010	94	59,325	335	104,335
1903	304	47,972	115	89,621	419	137,593
1904	202	41,254	120	101,589	322	142,843
1905	213	49,392	116	82,294	329	131,686
1906	231	50,210	126	98,004	357	148,214
1907	198	42,667	108	89,211	306	131,878
1908	228	37,482	136	109,657	364	147,139
1909	196	30,726	103	108,747	299	139,473

NOTE.—The losses of unregistered vessels (if any) are included in the above figures.

THE KING AND ROYAL FAMILY.

THE KING.—GEORGE V., of the United Kingdom of Great Britain and Ireland, &c., King, Defender of the Faith. His Majesty was born June 3, 1865, married his cousin, Princess Victoria May, only daughter of the Duke of Teck, July 6, 1893. The children of His Majesty are: Edward, born June 23, 1894; Albert, December 14, 1895; Victoria Alexandra, April 25, 1897; Henry William Frederick Albert, March 31, 1900; George, December 20, 1902; and John Charles Francis, July 12, 1905.

PARLIAMENTS OF THE UNITED KINGDOM.

Assembled.	Dissolved.	Duration.	Assembled.	Dissolved.	Duration.
GEORGE III.		Yrs. m. d.	VICTORIA— <i>con.</i>		Yrs. m. d.
Sept. 27, 1796*	June 29, 1802	5 9 2	Nov. 18, 1847	July 1, 1852	4 7 14
Oct. 29, 1802	Oct. 25, 1806	3 11 27	Nov. 4, 1852	Mar. 1, 1857	4 4 18
Dec. 15, 1806	April 29, 1807	0 4 14	April 1, 1857	April 23, 1859	1 11 23
June 22, 1807	Sept. 29, 1812	5 3 7	May 31, 1859	July 6, 1865	6 1 6
Nov. 24, 1812	June 10, 1818	5 6 16	Feb. 1, 1866	Nov. 11, 1868	2 9 19
Jan. 14, 1819	Feb. 29, 1820	1 1 15	Dec. 10, 1868	Jan. 26, 1874	5 1 17
			Mar. 5, 1874	Mar. 23, 1880	6 0 19
GEORGE IV.			April 29, 1880	Nov. 18, 1885	5 6 20
April 23, 1820	June 2, 1826	6 1 9	Jan. 12, 1886	June 26, 1886	0 5 15
Nov. 14, 1826	July 24, 1830	3 8 10	Aug. 5, 1886	June 28, 1892	5 10 24
			Aug. 4, 1892	July 8, 1895	2 11 5
			Aug. 12, 1895	Sept. 25, 1900	5 1 14
WILLIAM IV.			Dec. 3, 1900		
Oct. 26, 1830	April 22, 1831	0 5 27	EDWARD VII.	Jan. 8, 1906	5 1 6
June 14, 1831	Dec. 3, 1832	1 5 9	Feb. 14, 1901		
Jan. 29, 1833	Dec. 30, 1834	1 11 1	Feb. 13, 1906	Jan. 10, 1910	3 10 26
Feb. 19, 1835	July 17, 1837	2 4 28	Feb. 15, 1910		
			GEORGE V.	Nov. 28, 1910	0 9 13
Nov. 15, 1837	June 23, 1841	3 7 9	May 6, 1910		
Aug. 19, 1841	July 23, 1847	5 11 5	Feb. 1, 1911		

* Parliament first met after the Union with Ireland, January 22, 1801.

LIST OF ADMINISTRATIONS FROM DECEMBER, 1783.

Date.	Prime Minister.	Dura- tion.	Chancellor.	Exchequer.	Home Secretary	Foreign Sec.
Dec. 23, 1783	William Pitt	Yrs. Dys. 17 84	{Thurlow .. {Loughboro'	William Pitt ..	Portland	Grenville.
Mar. 17, 1801	Hy. Addington ..	3 59	Eldon	H. Addington..	{Portland, Pel- ham, C. Yorke	Hawkesbury.
May 15, 1804	William Pitt	1 272	Eldon	William Pitt ..	Hawkesbury ..	{Harrowby. {Mulgrave.
Feb. 11, 1806	Lord Grenville ..	1 48	Erskine....	Lord H. Petty..	Spencer.	{Chas. J. Fox. {Visct. Howick
Mar. 31, 1807	Duke of Portland.	2 246	Eldon	S. Perceval ..	Hawkesbury ..	G. Canning.
Dec. 2, 1809	Spencer Perceval.	2 190	Eldon	S. Perceval ..	R. Ryder	{Bathurst. {Wellesley.
June 9, 1812	Earl of Liverpool.	14 319	Eldon	{N. Vansittart.. {F. J. Robinson.	Sidmouth	Castlereagh. G. Canning.
Apr. 24, 1827	George Canning ..	0 134	Lyndhurst..	G. Canning ..	{Sturges Bourne. {Lansdowne	Dudley.
Sept. 5, 1827	Visct. Goderich ..	0 142	Lyndhurst..	J. C. Herries ..	Lansdowne	Dudley.
Jan. 25, 1828	D. of Wellington..	2 301	Lyndhurst..	H. Goulburn ..	Robert Peel....	{Dudley. {Aberdeen.
Nov. 22, 1830	Earl Grey.....	3 238	Brougham..	Althorp	Melbourne	Palmerston.
July 18, 1834	Visct. Melbourne.	0 161	Brougham..	Althorp	Duncannon	Palmerston.
Dec. 26, 1834	Sir Robert Peel ..	0 113	Lyndhurst..	Sir R. Peel....	H. Goulburn ..	Wellington.
Apr. 18, 1835	Visct. Melbourne.	6 141	{In Comm... {Cottenham.	T. S. Rice..... F. T. Barrington.	Lord J. Russell ..	Palmerston.
Sept. 6, 1841	Sir Robert Peel ..	4 303	Lyndhurst..	H. Goulburn ..	Sir J. Graham..	Aberdeen.
July 6, 1846	Ld. John Russell.	5 236	{Cottenham. {Truro	Sir C. Wood ..	Sir George Grey	{Palmerston. {Granville.
Feb. 27, 1852	Earl of Derby	0 305	St Leonards	B. Disraeli ...	S. H. Walpole..	Malmesbury.
Dec. 23, 1852	Earl of Aberdeen.	2 44	Cranworth..	W. Gladstone..	Palmerston	{Lord J. Russell {Clarendon.
Feb. 10, 1855	Lord Palmerston.	3 15	Cranworth..	{W. Gladstone.. {Sir G. C. Lewis.	Sir George Grey	Clarendon.
Feb. 25, 1858	Earl of Derby	1 113	Chelmsford.	B. Disraeli ...	S. H. Walpole..	Malmesbury.
June 18, 1859	Lord Palmerston.	6 141	{Campbell.. {Westbury..	W. Gladstone .	{Sir G. C. Lewis.. {Sir George Grey	Russell.
Nov. 6, 1865	Earl Russell	0 242	Cranworth..	W. Gladstone..	Sir George Grey	Clarendon.
July 6, 1866	Earl of Derby	1 236	Chelmsford.	B. Disraeli ...	{S. H. Walpole.. {Gathorne Hardy	Stanley.
Feb. 27, 1868	Benjamin Disraeli	0 285	Cairns	G. W. Hunt ...	G. Hardy	Stanley.
Dec. 9, 1868	W. E. Gladstone..	5 74	{Hatherley.. {Selborne ..	Robert Lowe ... W. E. Gladstone.	H. A. Bruce Robert Lowe	Clarendon. Granville.
Feb. 21, 1874	Benjamin Disraeli {Earl Beaconsfield.}	6 67	Cairns	S. Northcote ..	R. A. Cross	{Derby. {Salisbury.
Apr. 23, 1880	W. E. Gladstone..	5 57	Selborne ..	{W. Gladstone.. {H.C.E. Childers	Sir W. Harcourt	Granville.
June 24, 1885	Marq. of Salisbury	0 227	Halsbury ..	Hicks-Beach..	R. A. Cross	Salisbury.
Feb. 7, 1886	W. E. Gladstone..	0 139	Herschel ..	W. V. Harcourt	H. C. E. Childers	Rosebery.
July 24, 1886	Marq. of Salisbury	6 17	Halsbury ..	{Lord Churchill {G. J. Goschen..	H. Matthews ..	{Iddesleigh. {Salisbury.
Aug. 15, 1892	W. E. Gladstone..	2 313	Herschel ..	W. V. Harcourt	H. H. Asquith..	{Rosebery. {Kimberley
Mar. 3, 1894	Earl of Rosebery..					
June 24, 1895	Marq. of Salisbury	11 165	Halsbury {	{Hicks-Beach.. {C. T. Ritchie.. {A. Chamberlain	{Sir M. W. Ridley {C. T. Ritchie.. A. Akers Douglas	{Salisbury. {Lansdowne. Lansdowne.
July 12, 1902	A. J. Balfour					
Dec. 5, 1905	Sir H. Campbell- Bannerman .....	..	Loreburn {	{H. H. Asquith.. D. Lloyd-George	{H. J. Gladstone.. W. S. Churchill.. {R. McKenna..	Sir Ed. Grey.
April 7, 1908	H. H. Asquith....					

PRESIDENTS OF THE UNITED STATES OF AMERICA.

	Inauguration Year.
<i>Declaration of Independence</i>	4th July, 1776.
General Washington, first President	1789 and 1793
John Adams	1797
Thomas Jefferson	1801 and 1805
James Madison	1809 and 1813
James Monroe	1817 and 1821
John Quincy Adams.....	1825
General Andrew Jackson	1829 and 1833
Martin Van Buren	1837
General William Henry Harrison (died 4th April)	1841
John Tyler (previously Vice-President)	1841
James Knox Polk	1845
General Zachary Taylor (died 9th July, 1850)	1849
Millard Fillmore (previously Vice-President).....	1850
General Franklin Pierce	1853
James Buchanan	1857
Abraham Lincoln (assassinated 14th April, 1865).....	1861 and 1865
Andrew Johnson (previously Vice-President).....	1865
General Ulysses S. Grant	1869 and 1873
Rutherford Richard Hayes, after long contest with Tilden.....	1877
General Garfield (shot July 2; died September 19)	1881
Chester A. Arthur, Vice-President, succeeded September 20	1881
Grover Cleveland	1885
General Benjamin Harrison	1889
Grover Cleveland	1893
William M'Kinley.....	1897
William M'Kinley (shot September 6th, 1901; died September 14th)	1901
Theodore Roosevelt	1901
" " re-elected	1905
William Howard Taft.....	1909

The United States of America form a Federal Republic, consisting of 45 States and 5 Territories.

THE TIME ALL OVER THE WORLD.

When the clock at Greenwich points to Noon the time at the various places is as follows:—

	H.	M.		H.	M.
Boston, U.S.....	7	18 a.m.	Copenhagen	12	50 p.m.
Dublin	11	35 a.m.	Florence	12	45 p.m.
Edinburgh	11	47 a.m.	Jerusalem	2	21 p.m.
Glasgow	11	43 a.m.	Madras	5	21 p.m.
Lisbon	11	43 a.m.	Malta	12	58 p.m.
Madrid	11	45 a.m.	Melbourne, Australia	9	40 p.m.
New York, U.S.	7	14 a.m.	Moscow	2	30 p.m.
Penzance	11	38 a.m.	Munich	12	46 p.m.
Philadelphia, U.S.	6	59 a.m.	Paris	12	9 p.m.
Quebec	7	15 a.m.	Pekin	7	46 p.m.
Adelaide, Australia	9	11 p.m.	Prague	12	58 p.m.
Amsterdam	12	19 p.m.	Rome	12	50 p.m.
Athens	1	35 p.m.	Rotterdam.....	12	18 p.m.
Berlin	12	54 p.m.	St. Petersburg	2	1 p.m.
Berne	12	30 p.m.	Suez	2	10 p.m.
Bombay	4	52 p.m.	Sydney, Australia	10	5 p.m.
Brussels	12	17 p.m.	Stockholm.....	1	12 p.m.
Calcutta	5	54 p.m.	Stuttgart.....	0	37 p.m.
Capetown	1	14 p.m.	Vienna	1	6 p.m.
Constantinople	1	56 p.m.			

Hence, by a little calculation, the time for those places at any hour of our day may be ascertained. At places east of London the apparent time is later, and west of London, earlier; for uniformity sake, however, Greenwich time is kept at all railways in Great Britain and Ireland.

TOTAL GROSS AMOUNT OF INCOME BROUGHT UNDER THE REVIEW OF THE INLAND REVENUE DEPARTMENT.

Year.	England.	Scotland.	Ireland.	United Kingdom.	Year.
	£	£	£	£	
1894-5	564,098,584	61,328,840	31,669,653	657,097,077	1894-5
1895-6	583,966,579	62,143,688	31,659,583	677,769,850	1895-6
1896-7	607,112,810	65,350,653	32,278,145	704,741,608	1896-7
1897-8	633,293,018	68,548,264	32,619,964	734,461,246	1897-8
1898-9	657,212,406	72,209,602	33,245,301	762,667,309	1898-9
1899-1900	682,020,599	76,213,242	33,501,572	791,735,413	1899-1900
1900-1	719,354,160	79,962,343	34,039,010	833,355,513	1900-1
1901-2	749,127,300	83,515,877	34,350,276	866,993,453	1901-2
1902-3	760,844,311	84,218,290	34,575,945	879,638,546	1902-3
1903-4	781,661,273	86,004,343	35,092,969	902,758,585	1903-4
1904-5	789,681,212	87,010,655	35,437,813	912,129,680	1904-5
1905-6	801,690,717	87,150,635	36,343,204	925,184,556	1905-6
1906-7	816,854,364	88,749,171	38,098,479	943,702,014	1906-7
1907-8	848,548,633	92,589,090	38,979,277	980,117,000	1907-8
1908-9	873,994,849	96,204,055	39,737,022	1,009,935,926	1908-9
*1909-10	877,888,487	93,020,031	40,191,827	1,011,100,345	*1909-10

* Owing to the delay in passing the Finance Bill, the figures are not quite complete.

BAROMETER INSTRUCTIONS.

COMPILED BY THE LATE ADMIRAL FITZROY, F.R.S.

The barometer should be set regularly by a duly-authorized person, about sunrise, noon, and sunset.

The words on scales of barometers should not be so much regarded for weather indications as the RISING or FALLING of the mercury; for if it stand at CHANGEABLE (29·50) and then rise towards FAIR (30·00) it presages a change of wind or weather, though not so great as if the mercury had risen higher; and, on the contrary, if the mercury stand above FAIR and then fall it presages a change, though not to so great a degree as if it had stood lower; beside which, the direction and force of wind are not in any way noticed.

It is not from the point at which the mercury may stand that we are alone to form a judgment of the state of the weather, but from its RISING or FALLING, and from the movements of immediately PRECEDING days as well as hours, keeping in mind effects of change of DIRECTION, and dryness or moisture, as well as alteration of force or strength of wind.

It should always be remembered that the state of the air FORETELLS COMING weather rather than shows the weather that is PRESENT—an invaluable fact too often overlooked—that the longer the time between the signs and the change foretold by them the longer such altered weather will last; and, on the contrary, the less the time between a warning and a change the shorter will be the continuance of such foretold weather.

If the barometer has been about its ordinary height, say near 30 inches at the sea-level, and is steady on rising, while the thermometer falls and dampness becomes less, north-westerly, northerly, north-easterly wind, or less wind, less rain or snow may be expected.

On the contrary, if a fall takes place with a rising thermometer and increased dampness, wind and rain may be expected from the south-eastward, southward, or south-westward. A fall with low thermometer foretells snow.

When the barometer is rather below its ordinary height, say down to near $29\frac{1}{2}$ inches (at sea-level), a rise foretells less wind, or a change in its direction towards the northward, or less wet; but when it has been very low, about 29 inches, the first rising usually precedes or indicates strong wind—at times heavy squalls—from the north-westward, northward, or north-eastward, AFTER which violence a gradually rising glass foretells improving weather; if the thermometer falls, but if the warmth continues, probably the wind will back (shift against the sun's course), and more southerly or south-westerly wind will follow, especially if the barometer rise is sudden.

The most dangerous shifts of wind, or the HEAVIEST northerly gales, happen soon after the barometer first rises from a very low point; or if the wind veers GRADUALLY at some time afterwards.

BAROMETER INSTRUCTIONS.

Indications of approaching change of weather and the direction and force of winds are shown less by the height of the barometer than by its falling or rising. Nevertheless, a height of more than 30 (30.00) inches (at the level of the sea) is indicative of fine weather and MODERATE winds, except from east to north, OCCASIONALLY.

A rapid rise of the barometer indicates unsettled weather, a slow movement the contrary; as likewise a STEADY barometer, when continued and with dryness, foretells very fine weather.

A rapid and considerable fall is a sign of stormy weather, and rain or snow. Alternate rising and sinking indicates unsettled or threatening weather.

The greatest depressions of the barometer are with gales from S.E., S., or S.W.; the greatest deviations, with wind from N.W., N., or N.E., or with calm.

A sudden fall of the barometer, with a westerly wind, is sometimes followed by a violent storm from N.W., N., or N.E.

If a gale sets in from the E. or S.E., and the wind veers by the south, the barometer will continue falling until the wind is near a marked change, when a lull MAY occur; after which the gale will soon be renewed, perhaps suddenly and violently, and the veering of the wind towards the N.W., N., or N.E. will be indicated by a rising of the barometer, with a fall of the thermometer.

After very warm and calm weather a storm or squall, with rain, may follow; likewise at any time when the atmosphere is HEATED much above the USUAL temperature of the season.

To know the state of the air not only the barometer AND THERMOMETER, but appearances of the sky should be vigilantly watched.

SIGNALS OF WEATHER.

Whether clear or cloudy, a rosy sky at sunset presages fine weather; a red sky in the morning, bad weather or much wind, perhaps rain; a grey sky in the morning, fine weather; a high dawn, wind; a low dawn, fair weather.*

Soft-looking or delicate clouds foretell fine weather, with moderate or light breezes; hard-edged, oily-looking clouds, wind. A dark, gloomy, blue sky is windy, but a light, bright blue sky indicates fine weather. Generally, the softer the clouds look, the less wind (but perhaps more rain) may be expected; and the harder, more "greasy," rolled, tufted, or ragged, the stronger the coming wind will prove. Also a bright yellow sky at sunset presages wind; a pale yellow, wet; and thus, by the prevalence of red, yellow, or grey tints, the coming weather may be foretold very nearly—indeed, if aided by instruments, almost exactly.

* A high dawn is when the first indications of daylight are seen above a bank of clouds. A low dawn is when the day breaks on or near the horizon, the first streaks of light being very low down.

BAROMETER INSTRUCTIONS.

Small inky-looking clouds foretell rain; light scud clouds driving across heavy masses show wind and rain, but if alone may indicate wind only.

High upper clouds crossing the sun, moon, or stars in a direction different from that of the lower clouds, or the wind then felt below, foretell a change of wind.

After fine, clear weather the first signs in the sky of a coming change are usually light streaks, curls, wisps, or mottled patches of white distant clouds, which increase, and are followed by an overcasting of murky vapour that grows into cloudiness. This appearance, more or less oily or watery as wind or rain will prevail, is an infallible sign.

Light, delicate, quiet tints or colours, with soft, undefined forms of clouds, indicate and accompany fine weather; but gaudy or unusual hues, with hard, definitely-outlined clouds, foretell rain, and probably strong wind.

When sea-birds fly out early and far to seaward, moderate wind and fair weather may be expected. When they hang about the land, or over it, sometimes flying inland, expect a strong wind, with stormy weather. As many creatures besides birds are affected by the approach of rain or wind, such indications should not be slighted by an observer who wishes to foresee weather.

Remarkable clearness of atmosphere near the horizon, distant objects such as hills unusually visible, or raised (by refraction),* and what is called a "good HEARING day," may be mentioned among signs of wet, if not wind, to be expected.

More than usual twinkling of the stars, indistinctness or apparent multiplication of the moon's horns, haloes, "wind-dogs" (fragments or pieces of rainbows, sometimes called "wind-galls") seen on detached clouds, and the rainbow, are more or less significant of increasing wind, if not approaching rain with or without wind.

Lastly, the dryness or dampness of the air, and its temperature (for the season), should ALWAYS be considered WITH OTHER indications of change or continuance of wind and weather.

On barometer scales the following contractions may be useful:—

RISE	FALL
FOR	FOR
N.E.LY	S.W.LY
(N.W.-N.-E.)	(S.E.-S.-W.)
DRY	WET
OR	OR
LESS	MORE
WIND.	WIND.
—	—
EXCEPT	EXCEPT
WET FROM	WET FROM
N.Ed.	N.Ed.

When the wind shifts against the sun,
Trust it not, for back it will run.

FIRST rise after very low
Indicates a stronger blow.

Long foretold—long last;
Short notice—soon past.

* Much refraction is a sign of easterly wind.

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDED SEPTEMBER 30, 1911.
(From Official Sources.)

THE OBSERVATORY, GREENWICH, KENT.—HEIGHT OF STATION ABOVE SEA LEVEL, 159 FEET.

YEAR 1910-11. Month.	BARO- METER.	AIR TEMPERATURE.				ABSOLUTE MAXIMUM AND MINIMUM.				BRIGHT SUNSHINE.			CLOUD. (Scale 0-10).	RAIN AND OTHER FORMS OF PRECIPITATION.	
		MEAN OF			Differ- ence from Normal.	Maxi- mum.	Day of Month.	Mini- mum.	Day of Month.	Total Ob- served.	Differ- ence from Normal.	Per cent. of Poss.			
		A	B	Mini- mum.											Mean of A and B.
	Mean Pressure, at 32° F. at Station Level.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Hrs.	Hrs.		Mean of Observa- tions of amount at 9 a.m. and 9 p.m., or at 7 a.m.	Num- ber of Days.	Total Fall.
1910.	Ins.														
October . . .	29-841	59-8	47-6	53-7	+3-3	73-0	2	40-0	23	70-0	- 25-0	21	7-6	14	1-81
November . .	29-476	45-4	32-4	38-9	-4-5	55-0	1	22-0	23	50-0	+ 2-0	19	5-6	17	3-57
December . .	29-545	48-3	40-0	44-2	+4-6	55-0	16	27-0	28	20-0	- 13-0	8	7-1	19	3-54
1911.															
January . . .	30-147	42-0	34-2	38-1	-0-3	52-0	26	24-0	15	33-0	- 10-0	13	7-6	12	1-23
February . .	30-009	46-0	35-3	40-7	+0-9	55-0	18	22-0	1	64-0	+ 3-0	23	7-3	16	1-38
March	29-738	48-4	35-8	42-1	-0-4	62-0	21	29-0	10, 17	76-0	- 23-0	21	7-4	15	1-66
April	29-846	55-3	38-6	46-9	-1-2	67-0	22	27-0	6	151-0	0-0	37	6-9	12	1-73
May	29-815	68-1	46-3	57-2	+3-4	82-0	31	35-0	22	221-0	+ 22-0	46	5-6	8	1-38
June	29-827	70-9	50-3	60-6	+0-3	84-0	5	41-0	11	225-0	+ 31-0	45	6-3	12	2-10
July	29-990	81-1	55-0	68-0	+4-3	96-0	22	46-0	16	334-0	+109-0	67	4-0	4	0-27
August . . .	29-845	81-1	57-0	69-0	+6-1	100-0	9	48-0	31	260-0	+ 49-0	58	4-6	8	1-34
September . .	29-892	72-1	47-9	60-0	+1-8	94-0	8	38-0	22	234-0	+ 77-0	62	4-0	10	1-34

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDED SEPTEMBER 30, 1911.

(From Official Sources.)

THE OBSERVATORY, SOUTHAMPTON, HANTS.—HEIGHT OF STATION ABOVE SEA LEVEL, 84 FEET.

YEAR 1910-11.	BARO- METER.	MEAN OF				AIR TEMPERATURE.				ABSOLUTE MAXIMUM AND MINIMUM.				BRIGHT SUNSHINE.		CLOUD. (Scale 0-10).	RAIN AND OTHER FORMS OF PRECIPITATION.
Month.	Mean Pressure, at 32° F. at Station Level.	A	B	Mini- mum.	Mean of A and B.	Differ- ence from Normal.	Maxi- mum.	Day of Month.	Mini- mum.	Day of Month.	Total Ob- served.	Differ- ence from Normal.	Per cent. of Poss.	Mean of Observa- tions of amount at 9 a.m. and 9 p.m., or at 7 a.m.	Num- ber of Days.	Total Fall.	
1910.	Ins.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Hrs.	Hrs.				Ins.	
October	29-920	59-7	48-9	54-3	+3-4	63-0	5	41-0	21	72-0	- 40-0	22	6-1	16	4-14		
November ..	29-583	47-6	34-6	41-1	-3-8	56-0	1	28-0	21	87-0	+ 24-0	33	4-5	18	3-78		
December ..	29-637	49-6	41-7	45-7	+5-0	55-0	19	30-0	28	43-0	- 4 0	18	7-2	21	5-33		
1911.																	
January	30-255	43-5	34-8	39-2	-0-6	52-0	26	25-0	15, 16	54-0	+ 2-0	21	6-6	16	1-43		
February ...	30-134	47-2	36-8	42-0	+0-8	58-0	17	25-0	1	77-0	+ 2-0	28	6-5	14	1-85		
March	29-884	49-4	37-5	43-5	-0-1	61-0	22	30-0	17	105-0	- 21-0	29	6-1	13	2-18		
April	29-954	53-4	39-6	46-5	-1-9	63-0	24	27-0	6	163-0	- 5-0	40	4-9	12	1-86		
May	29-907	65-7	48-5	57-1	+3-4	78-0	29	38-0	5	221-0	+ 2-0	46	4-4	10	1-88		
June	29-924	68-4	52-1	60-3	+0-6	83-0	5	43-0	11	240-0	+ 28-0	49	4-5	13	1-50		
July	30-082	78-1	56-7	67-4	+4-3	89-0	22	47-0	3	350-0	+126-0	72	1-7	2	0-13		
August	29-930	76-6	58-4	67-5	+5-1	89-0	14	43-0	31	252-0	+ 44-0	57	3-7	9	0-72		
September ...	29-990	70-0	50-1	60-1	+1-8	85-0	8	38-0	22	226-0	+ 67-0	61	2-2	8	1-40		

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDED SEPTEMBER 30, 1911.

(From Official Sources.)

THE OBSERVATORY, NORWICH (EATON), NORFOLK.—HEIGHT OF STATION ABOVE SEA LEVEL, 93 FEET.

YEAR 1910-11.	Month.	BARO- METER.	AIR TEMPERATURE.				BRIGHT SUNSHINE.				CLOUD. (Scale 0-10).	RAIN AND OTHER FORMS OF PRECIPITATION.	
			MEAN OF		Differ- ence from Normal.	ABSOLUTE MAXIMUM AND MINIMUM.		Total Observed.	Differ- ence from Normal.	Per cent. of Poss.			Mean of Observa- tions of amount at 9 a.m. and 9 p.m., or at 7 a.m.
			Maxi- mum.	A		B	Mini- mum.						
		Mean Pressure, at 32° F. at Station Level.	Deg.	Deg.	Deg.	Deg.	Deg.	Hrs.	Hrs.	Ins.	Total Fall.		
1910.		October	57.5	48.0	33.0	2	71.0	41.0	21	15	1.67		
		November . . .	44.0	38.0	25.0	14	51.0	25.0	23	23	4.33		
		December . . .	47.1	38.8	27.0	16, 24	53.0	27.0	28	26	4.49		
1911.		January	41.8	33.6	27.0	26	53.0	27.0	17	20	2.17		
		February . . .	45.5	34.4	20.0	18	56.0	20.0	1	20	1.89		
		March	46.7	36.2	30.0	2	57.0	30.0	6	21	2.82		
		April	53.7	39.4	27.0	22	69.0	27.0	6	13	1.51		
		May	64.9	46.0	35.0	25, 31	75.0	35.0	22	6	1.78		
		June	66.9	50.4	39.0	5, 8	78.0	39.0	15, 16	15	3.02		
		July	74.8	55.2	44.0	21	91.0	44.0	16	7	0.74		
		August	76.5	57.1	46.0	9	94.0	46.0	31	9	0.74		
		September . . .	69.6	49.1	37.0	8	91.0	37.0	23	13	2.10		

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDED SEPTEMBER 30, 1911.

(From Official Sources.)

THE OBSERVATORY, YORK, YORKSHIRE.—HEIGHT OF STATION ABOVE SEA LEVEL, 53 FEET.

YEAR 1910-11.	Month.	BARO- METER.	AIR TEMPERATURE.				ABSOLUTE MAXIMUM AND MINIMUM.				BRIGHT SUNSHINE.		CLOUD. (Scale 0-10).	RAIN AND OTHER FORMS OF PRECIPITATION.						
			Mean Pressure, at 32° F. at Station Level.	MEAN OF		Differ- ence from Normal.	Mean of A and B.	Maxi- mum.	Day of Month.	Mini- mum.	Maxi- mum.	Day of Month.			Total Obs. served.	Differ- ence from Normal.	Per cent. of Poss.	Mean of Observa- tions of amount at 9 a.m. and 9 p.m., or at 7 a.m.	Num- ber of Days.	Total Fall.
				A	B															
				Maxi- mum.	Mini- mum.															
1910.	October	Ins. 29-979	Deg. 58-0	Deg. 46-2	Deg. 52-1	Deg. 70-0	1	40-0	20, 31	Hrs. 93-0	Hrs. + 9-0	29	6-8	Ins. 11	2-14					
	November . . .	29-541	43-6	31-8	37-7	53-0	1	23-0	23	80-0	+41-0	32	4-9	16	2-43					
	December . . .	29-581	47-4	38-8	43-1	56-0	24	27-0	28	24-0	- 1-0	11	7-3	21	2-44					
	1911.																			
1911.	January	30-223	44-2	34-3	39-3	54-0	25	25-0	20	28-0	- 2-0	12	6-7	13	1-36					
	February	30-012	46-4	35-5	41-0	57-0	18	19-0	1	48-0	- 9-0	18	6-9	12	0-87					
	March	29-890	46-1	36-3	41-2	56-0	3	30-0	13	85-0	-17-0	23	7-4	18	1-19					
	April	29-919	52-9	39-9	46-4	61-0	21	29-0	5	99-0	-37-0	24	6-8	14	1-07					
	May	29-941	64-8	46-8	55-8	77-0	27	38-0	1	172-0	- 6-0	35	5-7	9	2-32					
	June	29-902	66-8	48-9	57-9	81-0	5, 8	40-0	10, 13	198-0	+22-0	39	5-3	12	3-50					
	July	30-085	74-6	53-5	64-1	86-0	21	43-0	3, 10	255-0	+77-0	50	4-7	9	1-02					
	August	29-935	73-1	55-6	64-4	90-0	9	44-0	17	174-0	+23-0	38	5-4	13	1-84					
	September . . .	29-979	66-1	47-4	56-8	80-0	11	37-0	22	186-0	+66-0	50	4-4	11	2-58					

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDED SEPTEMBER 30, 1911.

(From Official Sources.)

THE OBSERVATORY, MANCHESTER, LANCASHIRE.—HEIGHT OF STATION ABOVE SEA LEVEL, 195 FEET.

YEAR 1910-11.	Month.	BARO-METER.	AIR TEMPERATURE.				ABSOLUTE MAXIMUM AND MINIMUM.				BRIGHT SUNSHINE.		CLOUD. (Scale 0-10).	RAIN AND OTHER FORMS OF PRECIPITATION.		
			MEAN OF		Differ- ence from Normal.	Mean of A and B.	Maxi- mum.	Day of Month.	Mini- mum.	Day of Month.	Total Observed.	Differ- ence from Normal.			Per cent. of Poss.	
			A	B												
		Mean Pressure, at 32° F. at Station Level.	Maxi- mum.	B									Mean of Observa- tions of amount at 9 a.m. and 9 p.m., or at 7 a.m.	Num- ber of Days.	Total Fall.	
1910.		Ins.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Hrs.	Hrs.			Ins.	
	October	29-822	56-5	48-2	..	52-4	71-0	1	39-0	20	68-0	..	21	5-6	15	3-12
	November ..	29-404	42-3	34-5	..	38-4	53-0	1	26-0	22	19-0	..	8	6-4	23	4-46
	December ..	29-429	47-8	41-1	..	44-5	54-0	24	29-0	28	8-0	..	4	6-2	26	2-83
1911.																
	January	30-086	44-0	37-2	..	40-6	52-0	26	28-0	21	16-0	..	7	6-1	10	1-14
	February ..	29-891	45-5	37-5	..	41-5	55-0	18	25-0	1	31-0	..	12	5-9	17	3-37
	March	29-732	46-5	37-4	..	42-0	54-0	3	32-0	13	88-0	..	24	5-1	16	1-84
	April	29-775	51-8	41-1	..	46-5	60-0	21	29-0	6	114-0	..	27	5-2	14	2-55
	May	29-781	65-1	49-7	..	57-4	79-0	29	38-0	6	178-0	..	36	4-3	13	1-39
	June	29-761	66-6	51-7	..	59-2	82-0	8	42-0	10	171-0	..	34	4-3	12	2-38
	July	29-939	74-6	57-0	..	65-8	86-0	12, 29	47-0	3	246-0	..	49	3-3	8	0-64
	August	29-779	74-0	58-1	..	66-1	88-0	13	51-0	31	192-0	..	42	3-4	12	2-44
	September ..	29-836	64-6	51-0	..	57-8	84-0	8	41-0	22	140-0	..	37	4-4	11	3-68

RAINFALL AT THE CENTRES NAMED FROM 1898 TO 1910.

Year.	THURO.		GREENWICH.		CAMBRIDGE.		LIVERPOOL.		HALIFAX.		CARLISLE.		MANCHESTER.	
	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.
1898.....	177	33·29	142	18·85	161	17·77	183	25·81	196	29·01	..	..	197	29·82
1899.....	163	34·87	141	22·34	146	18·82	188	27·85	173	34·71	187	31·18	187	30·84
1900.....	212	46·16	165	23·22	167	19·71	207	32·00	215	39·00	219	39·56	203	36·82
1901.....	199	35·40	123	20·28	126	16·24	190	24·71	192	30·90	187	29·20	172	29·54
1902.....	188	36·10	159	19·34	139	15·76	200	25·77	186	27·72	216	25·52	192	26·51
1903.....	230	52·11	179	35·54	169	30·54	224	34·43	..	57·65	236	47·24	194	37·81
1904.....	203	44·59	153	20·66	165	17·57	220	30·94	..	41·82	218	28·16	207	25·10
1905.....	188	34·08	178	23·02	180	18·99	187	25·24	187	25·94	182	24·98	225	30·98
1906.....	197	39·34	161	24·74	171	22·32	197	31·20	207	33·84	209	30·00	240	32·20
1907.....	209	42·24	143	24·17	210	23·68	187	29·51	..	42·45	211	36·49	192	30·07
1908.....	182	34·04	163	23·42	191	18·12	180	31·79	184	30·65	201	33·30	185	28·23
1909.....	176	35·98	194	24·98	179	23·06	194	34·84	199	35·63	190	35·28	186	35·55
1910.....	245	52·94	203	27·27	220	21·95	223	37·40	216	45·92	232	36·37	212	36·64

CEYLON TEA ESTATES.
PARTICULARS OF RAINFALL FOR FIVE YEARS, 1906 TO 1910, IN MONTHS.

Month.	1906.				1907.				1908.				1909.				1910.			
	MAHA-VILLA.		NUGA-WELLA.		MAHA-VILLA.		NUGA-WELLA.		MAHA-VILLA.		NUGA-WELLA.		MAHA-VILLA.		NUGA-WELLA.		MAHA-VILLA.		NUGA-WELLA.	
	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.
January	—	2·46	2·27	2·49	2·51	1·65	2·49	2·27	6·66	4·70	4·39	5·60	4·67	4·39	5·60	2·54	2·10	2·33	—	—
February	—	1·61	3·51	1·15	1·51	1·30	1·15	4·03	3·80	4·00	4·59	3·87	4·48	3·87	4·48	5·39	4·55	4·68	—	—
March	—	2·52	2·39	7·03	7·13	6·60	7·03	6·66	6·53	6·99	9·99	8·06	10·33	8·06	10·33	1·54	0·25	1·55	—	—
April	—	7·36	7·17	15·05	15·05	22·55	17·38	5·14	5·84	6·38	10·04	11·56	7·65	11·56	7·65	7·10	8·63	7·04	—	—
May	—	6·72	5·40	2·16	2·16	2·90	1·99	8·47	7·53	8·57	7·82	8·56	7·10	8·56	7·10	1·95	3·45	1·65	—	—
June	—	15·52	13·81	*17·88	*17·88	*19·48	*16·38	12·11	18·33	12·47	24·42	27·91	23·04	27·91	23·04	13·06	15·89	12·42	—	—
July	—	17·27	14·58	*18·54	*18·54	*21·33	*18·80	9·67	10·25	9·45	18·30	22·86	15·73	22·86	15·73	10·42	10·17	10·40	—	—
August	—	12·66	10·38	*15·70	*15·70	*19·83	*13·71	4·65	5·63	4·13	23·65	18·99	21·83	18·99	21·83	16·92	20·06	16·90	20·46	20·46
September	—	5·96	4·10	8·41	8·41	5·79	6·32	16·22	22·08	18·30	7·95	10·75	6·70	10·75	6·70	14·98	17·33	13·14	18·28	18·28
October	—	26·60	33·50	29·04	29·04	24·02	27·35	9·13	9·64	9·45	16·96	13·99	13·45	13·99	13·45	21·12	15·61	17·12	18·71	18·71
November	—	10·99	13·09	11·34	11·34	10·62	11·73	2·68	7·94	2·57	10·01	3·17	9·92	3·17	9·92	17·53	14·80	15·63	13·56	13·56
December	—	9·50	9·62	2·19	2·19	5·06	1·99	13·16	11·46	14·99	1·86	2·00	2·13	2·00	2·13	11·94	10·18	9·03	9·49	9·49
Totals ..	—	119·17	119·82	131·46	131·46	141·13	126·32	97·19	115·69	102·00	140·26	142·11	127·96	142·11	127·96	124·49	123·02	111·89	80·50	80·50

* Period of South-West Monsoon, when rain is steady over the group. † Date of Purchase.

THE LUNUVA (CEYLON) TEA AND RUBBER ESTATES LIMITED.
UDAPUSSELLAWA DISTRICT, AVERAGE RAINFALL PER MENSEM, AS TAKEN
ON "WALDEMAR GROUP."

Month.	1906.	1907.	1908.	1909.	1910.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	7.64	7.74	19.28	23.64	23.93
February	2.95	4.78	8.42	9.63	7.16
March	4.91	13.36	9.68	13.26	3.30
April	6.03	12.50	7.23	7.98	7.36
May	3.01	3.44	3.92	0.41	6.54
June	1.80	4.50	0.98	1.28	2.08
July	1.39	2.48	2.05	1.02	3.58
August	7.25	1.69	4.00	8.20	4.94
September	0.99	4.12	9.26	0.10	1.33
October	19.62	17.74	6.58	9.78	12.80
November	19.50	15.09	11.68	6.63	19.86
December	12.24	9.19	41.28	20.53	43.75
Total	87.33	96.63	124.36	102.46	136.63

HOPTON ESTATE, LUNUGALLA, CEYLON.

STATEMENT OF THE MONTHLY RAINFALL FOR FIVE YEARS, 1906 TO 1910.

Month.	1906.	1907.	1908.	1909.	1910.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	2.77	3.41	10.09	3.83	15.56
February	3.53	3.28	8.53	5.64	5.15
March	4.39	17.41	11.67	8.15	2.18
April	4.05	14.58	3.54	7.87	5.26
May	5.26	3.17	6.05	5.28	6.81
June	5.45	3.77	0.60	0.85	1.28
July	3.18	2.89	3.36	1.65	7.16
August	2.95	3.77	7.36	11.94	5.49
September	8.41	3.64	7.99	0.64	2.00
October	9.24	17.41	11.05	8.94	15.04
November	17.70	9.56	6.83	6.84	15.07
December	7.41	2.63	14.35	13.31	15.82
Total	74.34	85.52	91.42	74.94	96.82

MONTHLY RAINFALL AT MATALE, CEYLON, 1906 TO 1910.

Month.	1906.	1907.	1908.	1909.	1910.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	3.13	2.48	3.91	4.24	5.47
February	—	1.60	3.87	2.69	4.65
March	—	5.11	2.00	10.26	0.19
April	12.65	13.35	4.91	10.52	4.59
May	2.15	2.15	3.97	2.25	5.14
June	4.97	10.03	4.04	5.58	3.39
July	5.07	7.01	5.00	6.29	7.10
August	7.25	3.50	0.52	10.64	5.64
September	2.70	5.58	8.62	4.52	3.63
October	22.79	16.16	11.31	9.37	7.32
November	14.05	12.30	3.98	8.77	11.64
December.. . . .	8.79	3.70	19.49	3.84	13.58
Total.....	83.55	82.97	71.62	79.37	72.34

DAILY TIDE TABLES AT LIVERPOOL FOR THE YEAR 1912.

JANUARY.				FEBRUARY.				MARCH.				APRIL.				MAY.				JUNE.			
LIVERPOOL High Water.				LIVERPOOL High Water.				LIVERPOOL High Water.				LIVERPOOL High Water.				LIVERPOOL High Water.				LIVERPOOL High Water.			
Date.	Day.	Morn. Aftern.		Date.	Day.	Morn. Aftern.		Date.	Day.	Morn. Aftern.		Date.	Day.	Morn. Aftern.		Date.	Day.	Morn. Aftern.		Date.	Day.	Morn. Aftern.	
		h m	h m			h m	h m			h m	h m			h m	h m			h m	h m			h m	h m
1	M	8 9	8 38	1	F	9 48	11 23	1	M	11 42	11 23	1	W	11 51	11 33	1	Th	11 51	11 33	1	Th	11 51	11 33
2	M	9 5	9 31	2	S	10 41	10 16	2	Th	11 42	11 23	2	Th	11 51	11 33	2	Th	11 51	11 33	2	Th	11 51	11 33
3	W	9 56	10 22	3	S	11 26	11 48	3	W	11 42	11 23	3	F	11 51	11 33	3	F	11 51	11 33	3	F	11 51	11 33
4	W	10 48	11 14	4	M	0 30	0 49	4	Th	11 42	11 23	4	Th	11 51	11 33	4	Th	11 51	11 33	4	Th	11 51	11 33
5	F	11 41	0 34	5	Th	1 7	1 24	5	F	11 42	11 23	5	F	11 51	11 33	5	F	11 51	11 33	5	F	11 51	11 33
6	S	0 8	0 59	6	W	1 42	2 34	6	W	11 42	11 23	6	W	11 51	11 33	6	W	11 51	11 33	6	W	11 51	11 33
7	S	0 59	1 24	7	Th	2 17	2 55	7	Th	11 42	11 23	7	Th	11 51	11 33	7	Th	11 51	11 33	7	Th	11 51	11 33
8	M	1 49	2 13	8	F	2 51	3 10	8	F	11 42	11 23	8	F	11 51	11 33	8	F	11 51	11 33	8	F	11 51	11 33
9	M	2 37	3 0	9	S	3 23	3 51	9	S	11 42	11 23	9	S	11 51	11 33	9	S	11 51	11 33	9	S	11 51	11 33
10	W	3 24	3 44	10	M	4 18	4 40	10	M	11 42	11 23	10	M	11 51	11 33	10	M	11 51	11 33	10	M	11 51	11 33
11	W	4 16	4 45	11	Th	5 10	5 43	11	Th	11 42	11 23	11	Th	11 51	11 33	11	Th	11 51	11 33	11	Th	11 51	11 33
12	F	5 15	5 46	12	M	6 20	7 2	12	M	11 42	11 23	12	M	11 51	11 33	12	M	11 51	11 33	12	M	11 51	11 33
13	F	6 19	6 53	13	Th	7 46	8 27	13	Th	11 42	11 23	13	Th	11 51	11 33	13	Th	11 51	11 33	13	Th	11 51	11 33
14	S	7 27	8 0	14	F	8 33	9 12	14	F	11 42	11 23	14	F	11 51	11 33	14	F	11 51	11 33	14	F	11 51	11 33
15	S	8 32	9 8	15	Th	9 43	10 7	15	Th	11 42	11 23	15	Th	11 51	11 33	15	Th	11 51	11 33	15	Th	11 51	11 33
16	Th	9 32	9 59	16	S	10 27	10 44	16	S	11 42	11 23	16	S	11 51	11 33	16	S	11 51	11 33	16	S	11 51	11 33
17	W	10 22	10 43	17	M	10 59	11 14	17	M	11 42	11 23	17	M	11 51	11 33	17	M	11 51	11 33	17	M	11 51	11 33
18	W	11 3	11 22	18	Th	11 59	11 44	18	Th	11 42	11 23	18	Th	11 51	11 33	18	Th	11 51	11 33	18	Th	11 51	11 33
19	F	11 40	11 58	19	M	11 59	11 59	19	M	11 42	11 23	19	M	11 51	11 33	19	M	11 51	11 33	19	M	11 51	11 33
20	S	0 32	0 15	20	Th	0 43	0 58	20	Th	11 42	11 23	20	Th	11 51	11 33	20	Th	11 51	11 33	20	Th	11 51	11 33
21	M	1 4	0 20	21	F	1 13	1 28	21	F	11 42	11 23	21	F	11 51	11 33	21	F	11 51	11 33	21	F	11 51	11 33
22	M	1 4	1 52	22	Th	1 43	1 58	22	Th	11 42	11 23	22	Th	11 51	11 33	22	Th	11 51	11 33	22	Th	11 51	11 33
23	W	2 8	2 24	23	F	2 16	2 30	23	F	11 42	11 23	23	F	11 51	11 33	23	F	11 51	11 33	23	F	11 51	11 33
24	W	2 40	3 4	24	S	2 46	3 47	24	S	11 42	11 23	24	S	11 51	11 33	24	S	11 51	11 33	24	S	11 51	11 33
25	F	3 16	3 58	25	Th	3 24	4 45	25	Th	11 42	11 23	25	Th	11 51	11 33	25	Th	11 51	11 33	25	Th	11 51	11 33
26	F	4 2	4 28	26	F	4 24	4 45	26	F	11 42	11 23	26	F	11 51	11 33	26	F	11 51	11 33	26	F	11 51	11 33
27	S	4 57	5 29	27	Th	5 24	6 8	27	Th	11 42	11 23	27	Th	11 51	11 33	27	Th	11 51	11 33	27	Th	11 51	11 33
28	M	5 6	6 41	28	W	6 57	7 47	28	W	11 42	11 23	28	W	11 51	11 33	28	W	11 51	11 33	28	W	11 51	11 33
29	M	7 24	8 4	29	Th	8 35	9 15	29	Th	11 42	11 23	29	Th	11 51	11 33	29	Th	11 51	11 33	29	Th	11 51	11 33
30	W	8 43	9 18	30	F	9 39	10 3	30	F	11 42	11 23	30	F	11 51	11 33	30	F	11 51	11 33	30	F	11 51	11 33
31	W	8 43	9 18	31	S	10 34	10 44	31	S	11 42	11 23	31	S	11 51	11 33	31	S	11 51	11 33	31	S	11 51	11 33

Garston tides 7 minutes later than Liverpool each day.

DAILY TIDE TABLES AT LIVERPOOL FOR THE YEAR 1912—continued.

JULY.			AUGUST.			SEPTEMBER.			OCTOBER.			NOVEMBER.			DECEMBER.		
Date.	LIVERPOOL High Water.		Date.	LIVERPOOL High Water.		Date.	LIVERPOOL High Water.		Date.	LIVERPOOL High Water.		Date.	LIVERPOOL High Water.		Date.	LIVERPOOL High Water.	
	Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.
1	h m	h m	1	h m	h m	1	h m	h m	1	h m	h m	1	h m	h m	1	h m	h m
2	0 15	0 33	2	1 6	1 22	2	1 53	1 58	2	1 40	1 58	2	2 51	3 21	2	3 57	4 35
3	0 50	1 7	3	1 38	1 54	3	1 25	2 35	3	2 57	3 21	3	3 57	4 41	3	5 16	5 57
4	1 25	1 43	4	2 9	2 25	4	3 1	3 8	4	3 57	4 39	4	5 28	6 16	4	6 36	7 12
5	2 1	2 19	5	2 58	3 48	5	3 22	3 48	5	4 39	4 56	5	7 3	7 43	5	8 37	9 11
6	2 37	2 56	6	3 17	3 38	6	4 18	4 53	6	5 27	6 20	6	8 17	8 45	6	9 26	9 48
7	3 16	3 38	7	4 2	4 28	7	5 35	6 23	7	7 11	7 57	7	9 9	9 31	7	10 9	10 30
8	4 2	4 27	8	4 58	5 31	8	7 12	7 50	8	8 37	9 9	8	9 51	10 10	8	10 52	11 13
9	4 55	5 25	9	5 31	6 46	9	8 40	9 15	9	9 35	9 56	9	10 30	10 49	9	11 34	11 54
10	5 56	6 27	10	6 7	8 8	10	9 46	10 12	10	10 16	10 36	10	11 9	11 29	10	12 31	1 1
11	6 59	7 32	11	7 28	8 8	11	10 35	10 57	11	10 55	11 16	11	11 48	11 48	11	1 1	1 1
12	8 4	8 35	12	8 47	9 22	12	11 18	11 40	12	11 36	11 55	12	0 8	0 27	12	2 5	2 5
13	9 4	9 32	13	9 53	10 20	13	11 11	11 31	13	11 36	11 55	13	0 8	0 27	13	3 31	3 31
14	10 50	10 24	14	10 46	11 11	14	12 12	12 31	14	12 31	12 50	14	1 42	1 42	14	4 34	4 34
15	11 43	11 16	15	11 36	11 46	15	1 0	1 1	15	1 30	1 48	15	2 0	2 19	15	5 26	5 26
16	0 36	0 36	16	0 45	0 45	16	0 59	1 15	16	1 42	1 61	16	2 40	2 40	16	6 31	6 31
17	1 1	1 25	17	1 28	1 43	17	2 14	2 32	17	2 19	2 40	17	3 34	3 53	17	7 32	7 32
18	1 50	2 14	18	2 49	3 9	18	3 34	4 8	18	3 39	4 43	18	4 42	4 6	18	8 29	8 29
19	2 37	3 0	19	3 30	3 58	19	4 37	5 17	19	4 46	5 26	19	5 59	6 38	19	9 17	9 17
20	3 23	3 47	20	4 18	4 48	20	5 34	6 11	20	5 43	6 21	20	7 14	7 48	20	10 0	10 0
21	4 13	4 41	21	5 23	6 1	21	6 3	6 51	21	6 53	7 41	21	8 17	8 41	21	11 33	11 33
22	5 11	5 43	22	6 42	7 26	22	7 39	8 22	22	7 49	8 49	22	9 2	9 21	22	12 31	12 31
23	6 15	6 49	23	7 58	8 48	23	8 59	9 29	23	8 14	9 34	23	9 39	9 56	23	1 1	1 1
24	7 24	7 59	24	9 22	10 14	24	10 52	10 41	24	9 51	10 6	24	10 13	10 31	24	2 1	2 1
25	8 34	9 6	25	10 14	10 34	25	11 57	11 12	25	10 20	10 35	25	10 49	11 7	25	3 1	3 1
26	9 36	10 3	26	11 14	11 42	26	12 57	11 41	26	10 49	11 4	26	11 26	11 46	26	4 1	4 1
27	10 26	10 47	27	11 57	11 42	27	1 1	1 1	27	11 20	11 36	27	12 1	12 1	27	5 1	5 1
28	11 26	11 26	28	1 1	1 1	28	1 1	1 1	28	11 55	11 52	28	1 1	1 1	28	6 1	6 1
29	12 26	12 26	29	2 1	2 1	29	2 1	2 1	29	1 52	2 5	29	2 1	2 1	29	7 1	7 1
30	1 26	1 26	30	3 1	3 1	30	3 1	3 1	30	2 52	3 5	30	3 1	3 1	30	8 1	8 1
31	2 26	2 26	31	4 1	4 1	31	4 1	4 1	31	3 52	4 5	31	4 1	4 1	31	9 1	9 1

Garston tides 7 minutes later than Liverpool each day.

DAILY TIDE TABLES AT GOOLE FOR THE YEAR 1912.

JANUARY.			FEBRUARY.			MARCH.			APRIL.			MAY.			JUNE.		
Date.	GOOLE High Water.		Date.	GOOLE High Water.		Date.	GOOLE High Water.		Date.	GOOLE High Water.		Date.	GOOLE High Water.		Date.	GOOLE High Water.	
	Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.
1	h m	4 15	1	h m	5 35	1	h m	5 32	1	h m	6 49	1	h m	7 10	1	h m	8 17
2	4 16		2	6 31	6 57	2	6 25	6 49	2	7 29	7 49	2	7 39	7 58	2	8 57	9 17
3	4 48	6 7	3	7 23	7 49	3	7 12	7 35	3	8 45	8 27	3	8 16	8 34	3	9 35	9 55
4	6 53	7 0	4	8 14	8 38	4	7 57	8 18	4	9 16	9 31	4	8 51	9 8	4	10 0	10 20
5	7 28	7 57	5	9 0	9 20	5	8 33	8 56	5	10 19	10 37	5	9 25	9 41	5	10 19	10 40
6	8 48		6	9 57	9 57	6	9 13	9 29	6	11 21	11 21	6	10 36	10 58	6	11 2	11 25
7	9 34	9 34	7	10 16	10 34	7	9 45	10 1	7	10 58	11 21	7	11 23	11 48	7	11 49	
8	9 57	10 20	8	10 53	11 12	8	10 17	10 33	8	11 45	11 45	8	12 2	12 27	8	12 2	12 27
9	10 43	11 6	9	11 31	11 51	9	10 50	11 9	9	12 13	12 13	9	12 2	12 27	9	12 2	12 27
10	11 29	11 53	10	0 33	0 59	10	11 29	11 51	10	1 13	1 13	10	1 13	1 13	10	1 13	1 13
11	0 16	0 16	11	0 11	0 11	11	0 43	0 43	11	2 17	2 17	11	2 7	2 53	11	2 7	2 53
12	0 39	1 3	12	1 29	2 12	12	2 8	2 8	12	3 13	3 13	12	3 8	3 8	12	3 8	3 8
13	1 29	2 1	13	3 5	4 57	13	4 4	4 4	13	4 39	4 39	13	4 33	4 9	13	4 30	4 54
14	2 42	3 25	14	5 52	6 22	14	5 26	5 52	14	5 30	5 49	14	5 20	5 38	14	5 17	5 39
15	4 4	5 44	15	6 38	6 51	15	6 12	6 29	15	6 36	6 52	15	6 30	6 50	15	6 1	6 24
16	5 16	6 28	16	7 9	7 27	16	6 44	6 59	16	7 9	7 26	16	7 11	7 33	16	6 47	7 12
17	6 7	7 7	17	7 45	8 2	17	7 14	7 30	17	7 44	8 2	17	7 55	8 17	17	7 38	8 5
18	6 48	7 44	18	8 18	8 33	18	7 46	8 2	18	8 19	8 36	18	8 38	8 59	18	8 31	8 43
19	7 25	8 2	19	8 48	9 29	19	8 18	8 33	19	8 53	9 10	19	9 21	9 44	19	9 19	9 43
20	8 2	8 20	20	9 16	9 58	20	8 48	9 2	20	9 28	9 48	20	10 8	10 34	20	10 8	10 34
21	8 53	9 22	21	9 43	10 29	21	9 17	9 32	21	10 9	10 34	21	10 8	10 34	21	11 1	11 29
22	9 8	9 52	22	10 13	10 59	22	9 43	10 23	22	11 1	11 30	22	11 3	11 34	22	11 56	
23	9 37	10 3	23	10 46	11 6	23	9 43	10 23	23	11 1	11 30	23	11 3	11 34	23	12 23	0 49
24	10 7	10 53	24	11 6	11 50	24	10 23	10 43	24	11 1	11 30	24	11 3	11 34	24	1 16	1 45
25	10 40	11 40	25	11 27	12 0	25	11 6	11 31	25	11 1	11 30	25	11 3	11 34	25	1 16	1 45
26	11 19	12 0	26	12 0	12 50	26	11 6	11 31	26	11 1	11 30	26	11 3	11 34	26	2 59	3 28
27	0 25	0 50	27	0 45	1 20	27	0 33	1 12	27	0 39	1 20	27	0 39	1 13	27	3 37	4 11
28	0 50	1 30	28	1 20	2 0	28	1 20	2 0	28	0 39	1 20	28	0 39	1 13	28	4 13	5 11
29	1 18	1 52	29	2 6	3 7	29	2 5	3 8	29	0 39	1 20	29	0 39	1 13	29	4 45	5 11
30	2 57	3 30	30	4 7	4 56	30	4 25	4 52	30	0 39	1 20	30	0 39	1 13	30	5 36	6 39
31	4 18	5 0	31	5 25	6 9	31	5 25	5 48	31	0 39	1 20	31	0 39	1 13	31	6 18	7 22
				6 9	6 29		6 9	6 29		0 39	1 20		0 39	1 13		7 43	8 8

Hull tides 59 minutes earlier than Goole each day.

DAILY TIDE TABLES AT GOOLE FOR THE YEAR 1912—continued.

JULY.			AUGUST.			SEPTEMBER.			OCTOBER.			NOVEMBER.			DECEMBER.		
Date.	GOOLE High Water.		Date.	GOOLE High Water.		Date.	GOOLE High Water.		Date.	GOOLE High Water.		Date.	GOOLE High Water.		Date.	GOOLE High Water.	
	Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.		Morn.	Aftern.
1	h m	h m	1	h m	h m	1	h m	h m	1	h m	h m	1	h m	h m	1	h m	h m
2	8 22	8 40	2	9 11	9 25	2	9 38	9 53	2	9 41	9 58	2	11 0	11 30	2	0 35	0 2
3	8 56	9 12	3	9 39	9 54	3	10 8	10 24	3	10 17	10 39	3	11 0	0 4	3	1 46	1 9
4	9 28	9 45	4	10 9	10 24	4	10 42	11 2	4	11 3	11 31	4	0 41	0 25	4	3 11	2 27
5	10 3	10 21	5	10 41	10 59	5	11 25	11 50	5	11 3	0 3	5	2 19	3 11	5	4 18	3 47
6	10 39	10 58	6	11 18	11 38	6	0 51	0 18	6	0 41	0 28	6	3 53	4 28	6	5 10	4 45
7	11 18	11 39	7	0 1	0 1	7	0 51	1 32	7	0 41	1 28	7	4 55	5 16	7	5 54	5 33
8	0 23	0 46	8	0 25	0 51	8	2 26	3 26	8	2 95	4 53	8	5 36	5 56	8	6 15	5 38
9	0 93	1 38	9	1 20	1 57	9	4 20	5 1	9	5 20	5 41	9	6 15	6 35	9	6 37	6 59
10	1 10	2 52	10	2 45	3 36	10	5 33	5 57	10	6 1	6 21	10	6 55	7 16	10	7 20	7 41
11	2 12	3 58	11	3 38	4 25	11	6 19	6 41	11	6 42	7 3	11	7 36	7 56	11	8 1	8 20
12	3 31	4 11	12	4 58	5 5	12	7 4	7 27	12	7 23	7 43	12	8 16	8 34	12	8 38	8 56
13	4 46	5 16	13	6 32	6 57	13	8 31	8 12	13	8 2	8 20	13	8 51	9 8	13	9 13	9 31
14	5 43	6 9	14	7 22	7 47	14	9 16	8 49	14	8 37	8 54	14	9 25	9 43	14	9 49	10 8
15	6 35	7 2	15	8 11	8 34	15	9 41	9 23	15	9 10	9 27	15	10 2	10 23	15	10 28	10 48
16	7 30	7 58	16	8 55	9 15	16	10 15	10 33	16	9 45	10 3	16	10 45	11 9	16	11 9	11 31
17	8 25	8 50	17	9 34	9 53	17	10 52	11 14	17	10 22	10 43	17	11 35	11 54	17	11 54	12 31
18	9 14	9 36	18	10 13	10 32	18	11 37	11 14	18	11 7	11 34	18	0 4	0 35	18	0 43	1 10
19	10 43	11 6	19	10 52	11 12	19	11 57	11 14	19	11 7	11 34	19	0 4	0 35	19	0 43	1 10
20	11 29	11 52	20	11 32	11 53	20	12 2	0 33	20	12 2	0 33	20	1 9	1 48	20	1 40	2 15
21	0 14	0 14	21	0 12	0 15	21	0 12	0 33	21	0 38	1 20	21	1 9	1 48	21	1 40	2 15
22	0 59	0 59	22	0 41	0 15	22	0 12	2 2	22	0 38	1 20	22	1 9	1 48	22	1 40	2 15
23	1 25	1 57	23	1 51	1 12	23	0 12	3 55	23	0 38	1 20	23	1 9	1 48	23	1 40	2 15
24	2 40	3 26	24	3 36	2 42	24	0 12	5 12	24	0 38	1 20	24	1 9	1 48	24	1 40	2 15
25	4 8	4 48	25	5 4	4 24	25	0 12	5 55	25	0 38	1 20	25	1 9	1 48	25	1 40	2 15
26	5 21	5 48	26	6 36	5 36	26	0 12	6 27	26	0 38	1 20	26	1 9	1 48	26	1 40	2 15
27	6 10	6 31	27	7 11	6 18	27	0 12	6 58	27	0 38	1 20	27	1 9	1 48	27	1 40	2 15
28	7 11	7 11	28	7 44	6 54	28	0 12	7 28	28	0 38	1 20	28	1 9	1 48	28	1 40	2 15
29	8 1	7 50	29	8 14	7 59	29	0 12	8 27	29	0 38	1 20	29	1 9	1 48	29	1 40	2 15
30	8 8	8 25	30	8 43	8 57	30	0 12	8 55	30	0 38	1 20	30	1 9	1 48	30	1 40	2 15
31	8 41	8 56	31	9 11	9 21	31	0 12	9 25	31	0 38	1 20	31	1 9	1 48	31	1 40	2 15

Hull tides 59 minutes earlier than Goole each day.

VALUE OF THE TOTAL IMPORTS, NET IMPORTS, AND EXPORTS
WITH PROPORTION THEREOF PER

The values of the Imports represent the cost, insurance, and freight ; or,
values of the Exports represent the cost and the charges of delivering

YEARS.	IMPORTS.			
	TOTAL IMPORTS.		NET IMPORTS. (Total Imports less Re-Exports.)	
	Total Value.	Proportion per Head of Population of United Kingdom.	Total Value.	Proportion per Head of Population of United Kingdom.
	£	£ s. d.	£	£ s. d.
1896	441,808,904	11 3 2	385,575,241	9 14 9
1897	451,028,960	11 5 7	391,074,550	9 15 7
1898	470,544,702	11 13 1	409,889,954	10 3 0
1899	485,035,583	11 17 11	419,993,136	10 6 0
1900	523,075,163	12 14 3	459,893,405	11 3 6
1901	521,990,198	12 11 4	454,148,306	10 18 8
1902	528,391,274	12 12 3	462,576,461	11 0 10
1903	542,600,289	12 16 11	473,026,725	11 3 11
1904	551,038,628	12 18 8	480,734,347	11 5 8
1905	565,019,917	13 2 11	487,240,004	11 6 9
1906	607,888,500	14 0 5	522,786,020	12 1 2
1907	645,807,942	14 15 4	553,865,858	12 13 4
1908	592,953,487	13 8 10	513,329,790	11 12 9
1909	624,704,957	14 0 9	533,360,138	11 19 8
1910	678,257,024	15 2 1	574,495,979	12 15 11

NOTE.—The above Accounts are exclusive of Bullion and Specie

* The value of the exports of Ships and Boats (new) with their machinery in these

OF MERCHANDISE INTO AND FROM THE UNITED KINGDOM,
HEAD OF TOTAL POPULATION.

when goods are consigned for sale, the latest sale value of such goods. The the goods on board the ship, and are known as the "free on board" values.

EXPORTS.				
OF UNITED KINGDOM PRODUCE.		Of Foreign and Colonial Produce.	Total Exports.	YEARS.
Total Value.	Proportion per Head of Population of United Kingdom.			
£	£ s. d.	£	£	
*240,145,551	6 1 4	56,233,663	296,379,214	1896
*234,219,708	5 17 2	59,954,410	294,174,118	1897
*233,359,240	5 15 7	60,654,748	294,013,988	1898
264,492,211	6 9 9	65,042,447	329,534,658	1899
291,191,996	7 1 6	63,181,758	354,373,754	1900
280,022,376	6 14 10	67,841,892	347,864,268	1901
283,423,966	6 15 4	65,814,813	349,238,779	1902
290,800,108	6 17 8	69,573,564	360,373,672	1903
300,711,040	7 1 2	70,304,281	371,015,321	1904
329,816,614	7 13 6	77,779,913	407,596,527	1905
375,575,338	8 13 3	85,102,480	460,677,818	1906
426,035,083	9 14 10	91,942,084	517,977,167	1907
377,103,824	8 11 0	79,623,697	456,727,521	1908
378,180,347	8 9 11	91,344,819	469,525,166	1909
430,384,772	9 11 8	103,761,045	534,145,817	1910

and of Foreign Merchandise transhipped under Bond.

years was not recorded. It is included in the totals for 1899 and subsequent years.

TABLE

SHOWING THE NUMBER OF DAYS BETWEEN ANY TWO DATES; ALSO SHOWING THE NUMBER OF DAYS FROM ANY DAY THROUGHOUT THE YEAR TO THE 31ST OF DECEMBER, THE USUAL PERIOD TO WHICH INTEREST IS CALCULATED.

JANUARY.			FEBRUARY.			MARCH.			APRIL.			MAY.			JUNE.		
Jan.	Number.	Days to Dec. 31.	Feb.	Number.	Days to Dec. 31.	Mar.	Number.	Days to Dec. 31.	April.	Number.	Days to Dec. 31.	May.	Number.	Days to Dec. 31.	June.	Number.	Days to Dec. 31.
1	1	364	1	32	333	1	60	305	1	91	274	1	121	244	1	152	213
2	2	363	2	33	332	2	61	304	2	92	273	2	122	243	2	153	212
3	3	362	3	34	331	3	62	303	3	93	272	3	123	242	3	154	211
4	4	361	4	35	330	4	63	302	4	94	271	4	124	241	4	155	210
5	5	360	5	36	329	5	64	301	5	95	270	5	125	240	5	156	209
6	6	359	6	37	328	6	65	300	6	96	269	6	126	239	6	157	208
7	7	358	7	38	327	7	66	299	7	97	268	7	127	238	7	158	207
8	8	357	8	39	326	8	67	298	8	98	267	8	128	237	8	159	206
9	9	356	9	40	325	9	68	297	9	99	266	9	129	236	9	160	205
10	10	355	10	41	324	10	69	296	10	100	265	10	130	235	10	161	204
11	11	354	11	42	323	11	70	295	11	101	264	11	131	234	11	162	203
12	12	353	12	43	322	12	71	294	12	102	263	12	132	233	12	163	202
13	13	352	13	44	321	13	72	293	13	103	262	13	133	232	13	164	201
14	14	351	14	45	320	14	73	292	14	104	261	14	134	231	14	165	200
15	15	350	15	46	319	15	74	291	15	105	260	15	135	230	15	166	199
16	16	349	16	47	318	16	75	290	16	106	259	16	136	229	16	167	198
17	17	348	17	48	317	17	76	289	17	107	258	17	137	228	17	168	197
18	18	347	18	49	316	18	77	288	18	108	257	18	138	227	18	169	196
19	19	346	19	50	315	19	78	287	19	109	256	19	139	226	19	170	195
20	20	345	20	51	314	20	79	286	20	110	255	20	140	225	20	171	194
21	21	344	21	52	313	21	80	285	21	111	254	21	141	224	21	172	193
22	22	343	22	53	312	22	81	284	22	112	253	22	142	223	22	173	192
23	23	342	23	54	311	23	82	283	23	113	252	23	143	222	23	174	191
24	24	341	24	55	310	24	83	282	24	114	251	24	144	221	24	175	190
25	25	340	25	56	309	25	84	281	25	115	250	25	145	220	25	176	189
26	26	339	26	57	308	26	85	280	26	116	249	26	146	219	26	177	188
27	27	338	27	58	307	27	86	279	27	117	248	27	147	218	27	178	187
28	28	337	28	59	306	28	87	278	28	118	247	28	148	217	28	179	186
29	29	336				29	88	277	29	119	246	29	149	216	29	180	185
30	30	335				30	89	276	30	120	245	30	150	215	30	181	184
31	31	334				31	90	275				31	151	214			

TABLE
SHOWING THE NUMBER OF DAYS BETWEEN ANY TWO DATES, &c.—*continued*.

JULY.			AUGUST.			SEPTEMBER.			OCTOBER.			NOVEMBER.			DECEMBER.		
July.	Number.	Days to Dec. 31.	Aug.	Number.	Days to Dec. 31.	Sept.	Number.	Days to Dec. 31.	Oct.	Number.	Days to Dec. 31.	Nov.	Number.	Days to Dec. 31.	Dec.	Number.	Days to Dec. 31.
1	182	183	1	213	152	1	244	121	1	274	91	1	305	60	1	335	30
2	183	182	2	214	151	2	245	120	2	275	90	2	306	59	2	336	29
3	184	181	3	215	150	3	246	119	3	276	89	3	307	58	3	337	28
4	185	180	4	216	149	4	247	118	4	277	88	4	308	57	4	338	27
5	186	179	5	217	148	5	248	117	5	278	87	5	309	56	5	339	26
6	187	178	6	218	147	6	249	116	6	279	86	6	310	55	6	340	25
7	188	177	7	219	146	7	250	115	7	280	85	7	311	54	7	341	24
8	189	176	8	220	145	8	251	114	8	281	84	8	312	53	8	342	23
9	190	175	9	221	144	9	252	113	9	282	83	9	313	52	9	343	22
10	191	174	10	222	143	10	253	112	10	283	82	10	314	51	10	344	21
11	192	173	11	223	142	11	254	111	11	284	81	11	315	50	11	345	20
12	193	172	12	224	141	12	255	110	12	285	80	12	316	49	12	346	19
13	194	171	13	225	140	13	256	109	13	286	79	13	317	48	13	347	18
14	195	170	14	226	139	14	257	108	14	287	78	14	318	47	14	348	17
15	196	169	15	227	138	15	258	107	15	288	77	15	319	46	15	349	16
16	197	168	16	228	137	16	259	106	16	289	76	16	320	45	16	350	15
17	198	167	17	229	136	17	260	105	17	290	75	17	321	44	17	351	14
18	199	166	18	230	135	18	261	104	18	291	74	18	322	43	18	352	13
19	200	165	19	231	134	19	262	103	19	292	73	19	323	42	19	353	12
20	201	164	20	232	133	20	263	102	20	293	72	20	324	41	20	354	11
21	202	163	21	233	132	21	264	101	21	294	71	21	325	40	21	355	10
22	203	162	22	234	131	22	265	100	22	295	70	22	326	39	22	356	9
23	204	161	23	235	130	23	266	99	23	296	69	23	327	38	23	357	8
24	205	160	24	236	129	24	267	98	24	297	68	24	328	37	24	358	7
25	206	159	25	237	128	25	268	97	25	298	67	25	329	36	25	359	6
26	207	158	26	238	127	26	269	96	26	299	66	26	330	35	26	360	5
27	208	157	27	239	126	27	270	95	27	300	65	27	331	34	27	361	4
28	209	156	28	240	125	28	271	94	28	301	64	28	332	33	28	362	3
29	210	155	29	241	124	29	272	93	29	302	63	29	333	32	29	363	2
30	211	154	30	242	123	30	273	92	30	303	62	30	334	31	30	364	1
31	212	153	31	243	122				31	304	61				31	365	

TABLE SHOWING THE NUMBER OF DAYS FROM ANY DAY OF ONE
MONTH TO THE SAME DAY OF ANY OTHER MONTH.

NUMBER OF DAYS FROM DAY TO DAY.

FROM TO	JAN.	FEB.	MAR.	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
JANUARY ..	365	31	59	90	120	151	181	212	243	273	304	334
FEBRUARY..	334	365	28	59	89	120	150	181	212	242	273	303
MARCH....	306	337	365	31	61	92	122	153	184	214	245	275
APRIL.....	275	306	334	365	30	61	91	122	153	183	214	244
MAY	245	276	304	335	365	31	61	92	123	153	184	214
JUNE.....	214	245	273	304	334	365	30	61	92	122	153	183
JULY.....	184	215	243	274	304	335	365	31	62	92	123	153
AUGUST ...	153	184	212	243	273	304	334	365	31	61	92	122
SEPTEMBER	122	153	181	212	242	273	303	334	365	30	61	91
OCTOBER ..	92	123	151	182	212	243	273	304	335	365	31	61
NOVEMBER.	61	92	120	151	181	212	242	273	304	334	365	30
DECEMBER.	31	62	90	121	151	182	212	243	274	304	335	365

Example of Use of Table:—To find the number of days from 16th August to 27th February. Find August in the side column and February at the top; the number at the intersection, viz., 184, is the number of days from 16th August to 16th February; and 11 (the difference between 16 and 27), and the sum 195 is the number required. Similarly, the number from 16th August to 5th February is 184 less 11, or 173.

TERMS AND ABBREVIATIONS COMMONLY USED IN BUSINESS.

A/c	Account.	D/S	Days after sight.
C	Currency.	%	Per cent.
\$	A dollar.	@ ₧ lb	At per pound.
E. E.	Errors excepted.	B/L	Bill of lading.
E. & O. E. ..	Errors and omissions excepted.	AD VALOREM ..	According to value.
F. O. B.	Free on board (delivered on deck without expense to the ship).	AFFIDAVIT	Statement on oath.
F. P. A.	Free of particular average.	AFFIRMATION..	Statement without an oath.
INST.	Present month.	AGIO	The premium borne by a better sort of money above an inferior.
PROX.	Next month.	ASSETS	A term for property in contradistinction to liabilities.
ULT.	Last month.	BANCO.	A continental term for bank money at Hamburg and other places.
D/D	Days after date.		
M/D	Months after date.		

DEAD FREIGHT.—The damage payable by one who engages to load a ship fully, and fails to do so.

DEVIATION, in marine insurance, is that divergence from the voyage insured which releases the underwriter from his risk.

DISCOUNT.—An allowance made for payment of money before due.

POLICY.—The document containing the contract of insurance. A *Valued Policy* is when the interest insured is valued. An *Open Policy* is one in which the amount is left for subsequent proof. In an open policy where the value shipped does not equal the value insured, the difference is termed *over insurance*; and the proportionable amount of premium returnable to the insurer is called a *return for short interest*.

PRIMAGE.—A small allowance for the shipmaster's care of goods, now generally included in the freight.

PRO RATA.—Payment in proportion to the various interests concerned.

QUID PRO QUO.—Giving one thing for another.

RESPONDENTIA.—A contract of loan by which goods in a ship are hypothecated to the lender, as in bottomry.

ULLAGE.—The quantity a cask wants of being full.

PRINCIPAL ARTICLES OF THE CALENDAR, FOR THE YEAR 1912.

Golden Number.....	13	Dominical Letters	GF
Solar Cycle.....	17	Roman Indiction	10
Epact	11		

Year 6625 of the Julian Period.

„ 1916 from the Birth of Christ.

„ 2665 „ „ Foundation of Rome according to Varron.

„ 7420 of the World (Constantinopolitan account).

„ 7404 „ „ (Alexandrian account).

5673 of the Jewish Era commences on September 12th, 1912.

„ 1331 of the Mahommedan Era commences on December 11th, 1912.

Ramadân (Month of Abstinence observed by the Turks) commences on August 14th, 1912.

FIXED AND MOVABLE FESTIVALS, ANNIVERSARIES, ETC.

Epiphany	Jan. 6	Ascension Day	May 16
Septuagesima Sunday	Feb. 4	Pentecost—Whit Sunday....	„ 26
Quinquagesima Sunday	„ 18	Trinity Sunday	June 2
Ash Wednesday.....	„ 21	George V. born (1865)	„ 3
First Sunday in Lent	„ 25	St. John Baptist—Midsummer	
St. Patrick	Mar. 17	Day	„ 24
Lady Day	„ 25	St. Michael—Michaelmas Day	Sept. 29
Palm Sunday.....	„ 31	St. Andrew	Nov. 30
Good Friday	April 5	Christmas Day (Wednesday)	Dec. 25
Easter Sunday	„ 7		

THE FOUR QUARTERS OF THE YEAR.

		H. M.
Spring Quarter begins March 20th.....		11 30 afternoon.
Summer „ „ June 21st		7 17 afternoon.
Autumn „ „ September 23rd		10 9 morning.
Winter „ „ December 22nd		4 45 morning.

BANK HOLIDAYS. LAW SITTINGS. ECLIPSES.

REGISTERS OF BIRTHS, MARRIAGES, AND DEATHS.

These are now kept at Somerset House, and may be searched on payment of the fee of one shilling. If a certified copy of any entry be required, the charge for that, in addition to the shilling for the search, is two shillings and sevenpence, which includes a penny for stamp duty. The registers contain an entry of births, deaths, and marriages since 1st July, 1837.

BANK HOLIDAYS, 1912.

ENGLAND.

Easter Monday	April	8
Whit Monday.....	May	27
First Monday in August.....	August	5
Boxing Day (Thursday)	December	26

SCOTLAND.

New Year	January	1
Good Friday	April	5
First Monday in May	May	6
First Monday in August.....	August	5
Boxing Day	December	26

LAW SITTINGS, 1912.

	Begin		End	
Hilary Sittings.....	January 11	.....	April	3
Easter „	April 16	.....	May	24
Trinity „	June 4	.....	July	31
Michael. „	Oct. 12	.....	December	21

ECLIPSES, 1912.

In the year 1912 there will be two Eclipses of the Sun and two Eclipses of the Moon:—

A Partial Eclipse of the Moon on Monday, April 1st, visible at Greenwich.

An Annular Eclipse of the Sun on Wednesday, April 17th, visible as a Partial Eclipse at Greenwich and throughout the British Isles.

A Partial Eclipse of the Moon on Thursday, September 26th, invisible at Greenwich.

A Total Eclipse of the Sun on Thursday, October 10th, invisible at Greenwich.

CALENDAR FOR 1912.

January.					February.					March.				
\$	...	7	14	21 28	\$	...	4	11	18 25	\$	...	3	10	17 24 31
M	1	8	15	22 29	M	...	5	12	19 26	M	...	4	11	18 25 ...
Tu	2	9	16	23 30	Tu	...	6	13	20 27	Tu	...	5	12	19 26 ...
W	3	10	17	24 31	W	...	7	14	21 28	W	...	6	13	20 27 ...
Th	4	11	18	25 ...	Th	1	8	15	22 29	Th	...	7	14	21 28 ...
F	5	12	19	26 ...	F	2	9	16	23 ...	F	1	8	15	22 29 ...
S	6	13	20	27 ...	S	3	10	17	24 ...	S	2	9	16	23 30 ...
April.					May.					June.				
\$	...	7	14	21 28	\$	...	5	12	19 26	\$	...	2	9	16 23 30
M	1	8	15	22 29	M	...	6	13	20 27	M	...	3	10	17 24 ...
Tu	2	9	16	23 30	Tu	...	7	14	21 28	Tu	...	4	11	18 25 ...
W	3	10	17	24 ...	W	1	8	15	22 29	W	...	5	12	19 26 ...
Th	4	11	18	25 ...	Th	2	9	16	23 30	Th	...	6	13	20 27 ...
F	5	12	19	26 ...	F	3	10	17	24 31	F	...	7	14	21 28 ...
S	6	13	20	27 ...	S	4	11	18	25 ...	S	1	8	15	22 29 ...
July.					August.					September.				
\$	...	7	14	21 28	\$	...	4	11	18 25	\$	1	8	15	22 29
M	1	8	15	22 29	M	...	5	12	19 26	M	2	9	16	23 30
Tu	2	9	16	23 30	Tu	...	6	13	20 27	Tu	3	10	17	24 ...
W	3	10	17	24 31	W	...	7	14	21 28	W	4	11	18	25 ...
Th	4	11	18	25 ...	Th	1	8	15	22 29	Th	5	12	19	26 ...
F	5	12	19	26 ...	F	2	9	16	23 30	F	6	13	20	27 ...
S	6	13	20	27 ...	S	3	10	17	24 31	S	7	14	21	28 ...
October.					November.					December.				
\$	...	6	13	20 27	\$	...	3	10	17 24	\$	1	8	15	22 29
M	...	7	14	21 28	M	...	4	11	18 25	M	2	9	16	23 30
Tu	1	8	15	22 29	Tu	...	5	12	19 26	Tu	3	10	17	24 31
W	2	9	16	23 30	W	...	6	13	20 27	W	4	11	18	25 ...
Th	3	10	17	24 31	Th	...	7	14	21 28	Th	5	12	19	26 ...
F	4	11	18	25 ...	F	1	8	15	22 29	F	6	13	20	27 ...
S	5	12	19	26 ...	S	2	9	16	23 30	S	7	14	21	28 ...

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